Mr. Cugh - Mayor's office
Dr. Cooper - Research / Evaluation

Mr. Winner - School's Budget / Management

Mr. Avery - Congress of P.T.A.'s

Mrs. Malone - D.C. Citizens for Better Public Schools

Mr. Gaffney - Lawyer's Committee for Civil Rights

Mr. Tirana - Citizen, former Board member

Mrs. Hubbard - Federation of Citizens Associations

Mrs. Schwartz
Mrs. Mason
Mr. Treanor
} School Board

Mr. Spluth - General Counsel to the Board

Mr. Roots - Civic Associations

Council of the District of Columbia
Memorandum

City Hall, 14th and E Streets, N.W. 20004 Fifth Floor 638-2223 or Government Code 137-3806

To COUNCILMEMBERS

From Julius W. Hobson, Councilman at Large

Date April 16, 1976

Subject School Cost Center Reporting Resolution

On Tuesday, April 20, 1976, I will introduce the "School Cost Center Reporting Resolution," which is designed to provide continuing financial accountability for the District of Columbia Public Schools.

THE URGENT NEED

The 1971 Hobson v. Hansen decision was the first step toward a complete planning, accounting, and budgeting system for the D.C. Public Schools. By focusing on economic equality at the individual school level, the 1971 court decree recognized the importance of school finances in the battle for equality of educational opportunity. However, repeated reports from Passow, the Nelsen Commission, Baratz and D.C. Citizens for Better Public Education, have underscored the lack of detailed information about students, teachers, and resources. School critics and, indeed, school board members and administrators have repeatedly cited the need for a central information system which contains all data -- not just teacher salaries -- on a school-by-school basis.

In the Congressional hearings on the FY 1973 Budget, the Superintendent of Schools admitted that he did not know how many persons were employed in the public schools due to inadequate management information. Recent research on the implementation of equalization in the schools has reinforced the need for school-by-school accumulated expenditure reports, as well as annual financial reports to the parents and citizens for each school in the District of Columbia.

In compiling school cost information for the 1971 Hobson v. Hansen motion to amend the 1967 court decree, because of the lack of a systematic data base, considerable difficulty was experienced in collecting school-by-school data to examine the disparities in per pupil expenditures across the city. In the 1971 decree on the Hobson v. Hansen case, Judge Skelly Wright required that "per pupil expenditures for all teachers' salaries and benefits from the regular D.C. Budget in any single elementary school shall not deviate more than plus and minus five percent from the mean of all elementary schools," with certain exceptions for special education and similar specialized programs. In his order, Judge Wright indicated the Court's willingness to modify the equalization order

and invited the Board of Education and the school administration to "adopt specific, measurable, and educationally justifiable plans which are not consistent with the present order" and return to the Court for a modification of the decree. Because of the lack of accurate and timely data, the school administration has never been able to return to court to petition for modification of the equalization process.

In 1971, the Superintendent of Schools set up a Task Force on Local School Budgeting, which recommended that school-by-school budgeting be instituted so that each school and community could review its particular needs and make budgetary requests; that policy was approved by the Board of Education in the Spring of 1972. Although this policy was adopted, four years later it has not been implemented because of the lack of a suitable financial reporting system.

In response to my inquiry, Superintendent Vincent E. Reed has informed me that the "City is designing improvements in the accounting system which would permit the accumulation of expenditure data at cost center level (school)." Furthermore, he has indicated that the school administration is making efforts to automate and consolidate all local school expenditure data and solicited my support in developing these programs and supporting services from the District. This resolution which I am introducing on April 20, 1976, was designed to support this type of effort.

PURPOSE AND AUTHORITY

"The School Cost Center Reporting Resolution" calls for a detailed financial plan and quarterly accounting of all obligations, and expenditures from operating, federal and other funds used in the operation and administration of the public schools. The financial data requested on a school-by-school and accountable office basis will enable the Council, the District government and citizens to make informed decisions relating to the expenditures of each school, office and cost center within the public school system. Such information will allow analyzing school finances by student services, student achievement levels, and the distribution of available resources.

Section 448 of the District's Charter invites the Council to request from the Mayor such financial reports as the Council determines are necessary. One continuing responsibility of the Council is evaluating whether the Schools' budget is being utilized in an effective manner. Detailed financial data on a cost center basis will serve as the nucleus of a management information system as well as for Council review purposes.

While many educational programs and services are difficult to evaluate in terms of their contribution to student achievement, an analysis of the pattern of allocation of financial resources, obligations, and expenditures will reveal the relative priority

placed by the public schools on its operation of specific educational programs and various supportive services. Furthermore, some of the information required by this resolution will provide, on a timely basis, cost data on services provided by other city agencies for the public schools, e.g., maintenance and repair costs, trash and refuse collection, and so forth.

The only way to hold any agency's performance accountable to the citizens is to systematically review all available data. The creation of a uniform data base for all units within any organization is the first step for systematic review and analysis.

PROPOSED REPORTING PROCEDURE

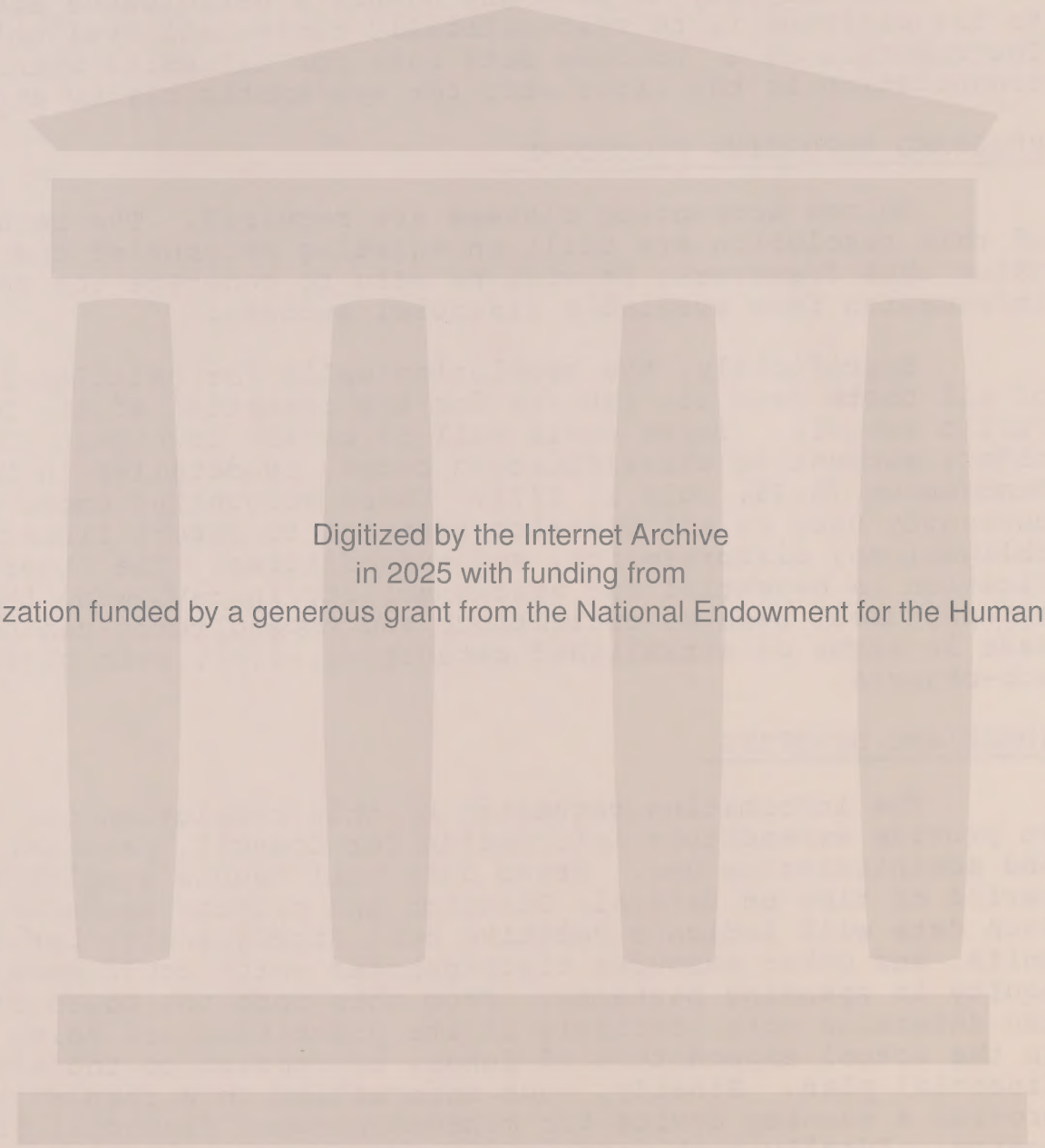
No new accounting classes are required. The requirements of this resolution are built on existing records of the city. Using this framework, it will be easy to generate the requested information from available financial records.

Specifically, the resolution calls for detailed listings of all costs from all sources for the operation of the D.C. Public Schools. These costs will be broken down main and sub-object accounting classification codes, as detailed in Mayor's Memorandum 75-86, July 1, 1975. These accounting codes are currently used by all District agencies to report financial plans, obligations, disbursements, and expenditures. The object classification is essential for accountability in reviewing the school's expenditures, because obligations and expenditures can only be made in terms of established categories, i.e., main objects and sub-objects.

IMMEDIATE BENEFITS

The information requested by this resolution can be used to provide expenditure information for Council, parents, citizens and administrative use. Trend data will become available over a period of time on federal, District and private expenditures. Such data will indicate relative cost discrepancies between school units, and other resource discrepancies which could measure equity in spending patterns. From this data the Board of Education can determine more precisely if its priorities are being implemented in the actual expenditure of funds, as opposed to the adopted financial plan. Finally, such information on a regular basis will provide a warning device for management when financial problems emerge. Ideally such information should be available on a monthly basis for management and school principals; however, for purposes of Council review, quarterly reports are sufficient.

The greatest potential users of the information requested in this resolution are parents and citizens. For the first time, regularly issued detailed information will be available on a school-by-school basis. This will enable parents and citizens to view the full array of resources available at the local school level.



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There have been a number of recent innovations in the area of better financial accountability for schools. Recent court cases following Hobson v. Hansen (Serrano v. Priest, Rodriguez v. San Antonio Board of Education) focusing on inequality of resources available for public education and recent legislative reforms have increased national interest on school financial issues. For example, Florida has legislatively authorized local school site budgeting which has encouraged significant educational reforms; California has enacted legislation which facilitated a per-pupil-dollar tracking system in the development of an educational voucher system.

School-by-school-financial information does not intrinsically cause changes in educational programs and student achievement, but it constitutes the pivotal step toward assuring that both schools and the community have sufficient information with which to make significant educational decisions.

OVERVIEW AND OPERATIONAL BENEFITS

This "School Cost Center Reporting Resolution" is not a qualitative measuring stick of education or goal achievement. Identifying school-by-school line item expenditures for all educational costs is the solid foundation for a future budget/financial reporting system that stresses services, activities and goals rather than things or items bought. Before the development of any budget approach that stresses program planning and achievement levels it is necessary to know the complete present costs of education. The "School Cost Center Reporting Resolution" is the first step in instituting a financial/learning accountability approach to education incorporating a budget and financial reporting process that stresses independent financial management at each cost center (school). As a result, educational priorities can be centered around people, programs and pre-planned goals.

At this time our educational system is the only producer of goods and services that holds the consumer, the children, responsible for the quality of the product, learning and achievement. The next logical step after completion of a systematic budget and financial reporting process is the establishment of achievement levels for our students and holding the Public Schools financially accountable for those goals.

When legislators fully understand a department's task, its objectives, its pattern of resource allocation and its problems, the appropriation achieves its full meaning as a contract between the executive, the legislative branches, and the people.

A RESOLUTION

In the Council of the District of Columbia

Councilmember Julius W. Hobson introduced the following resolution which was referred to

To provide continuing fiscal accountability and improved cost information on the D.C. Public Schools.

RESOLVED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, that this Resolution may be cited as the "School Cost Center Reporting Resolution."

Sec. 2. Pursuant to the authority vested in the Council of the District of Columbia under subsection (3) of Section 448 of the District of Columbia Self-Government and Governmental Reorganization Act, the Mayor is directed to submit quarterly reports on the financial status of public elementary and secondary education of the District of Columbia. These quarterly reports shall give both aggregate and specific component information with respect to the adopted financial plan, total obligations, and actual

expenditures from all funding sources including but not limited to appropriated, reimbursed, and grant funds. Reports shall include school by school enrollment, average daily membership, and average daily attendance, as of the quarterly reporting date.

Sec. 3. The status reports so submitted shall be organized on a main object/sub-object accounting class basis, in accordance with Mayor's Memorandum 75-86, for each school, cost center and accountable office, as is provided for in the format attached hereto. The first report shall comprise the first three fiscal quarters of FY 1976 and the second report shall comprise the fourth quarter. Future reports will be based on the following reporting periods: October 1-December 31, January 1-March 31, April 1-June 30, July 1-September 30.

Sec. 4. Within 30 days of the adoption of this Resolution, the Mayor shall report to the Council his plans and progress toward the full implementation of this resolution's mandate. The first report mandated by Section 2 and 3 of this Resolution shall be provided no later than May 30, 1976; the second report shall be provided no later than July 15, 1976. Subsequent reporting dates will be each January 15, April 15, July 15, and October 15.

Sec. 5. The Secretary of the Council shall transmit a copy of this resolution upon its adoption to the Mayor and the President of the Board of Education.

Sec. 6. This resolution shall become effective immediately upon its adoption.

CHART A

COST CENTER/INDIVIDUAL SCHOOL FINANCIAL PLAN[1/] , OBLIGATIONS[2/] , AND EXPENDITURES[3/] BY MAIN AND SUB OBJECT ACCOUNTING CLASSES[4/] , D.C. FUNDS[5/] FOR FY 1976.

PURPOSE: To provide summary financial data at the cost center/individual school level to reflect total resources available from D.C. funds.

INSTRUCTIONS: Complete pages 2-15 of Chart A to reflect the approved financial plan, obligations and actual expenditures by each cost center, whether or not goods or services were actually utilized in any given cost center. A separate chart should be completed for each school cost center: Elementary Schools, Junior High Schools, Senior High Schools, Vocational Schools/Career Centers, Special Education Schools, Adult and Continuing Education Centers, and the Capitol Page School. Complete the tables on page A-1 in accordance with the instructions below.

CHART A SUMMARY TABLES:

(Name of school/cost center)

		POSITIONS FILLED			
PERSONNEL SUMMARY	AUTHORIZED POSITIONS	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
TSA-15, REGULAR CLASSROOM TEACHERS					
TSA-15, SUBJECT AREA TEACHERS					
TSA-OTHER[6/]					
GS, PROFESSIONAL					
GS, CLERICAL AND OTHER					
WG/WB					
TOTAL					

Personnel summary data should be based on all authorized positions; temporary positions should be indicated by a non-add parenthetical item. For example, a cost center with 28 permanent and 3 temporary positions would be represented as 28(3).

PUPIL DATA	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
OFFICIAL ENROLLMENT				
AVERAGE DAILY MEMBERSHIP				
AVERAGE DAILY ATTENDANCE				

Pupil data should reflect the official October enrollment, quarterly average daily membership, and quarterly average daily attendance.

TOTAL D.C. FUNDS	TOTAL	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
FINANCIAL PLAN					
OBLIGATIONS					
EXPENDITURES					

Total D.C. funds will reflect the total figures for pages 2-15.

1/ Detailed quarterly allocation of the cost center's appropriation; the plan of obligations.
2/ Commitments made to pay for products, services, goods and other purposes, as distinguished from the actual payments.
3/ The accrual of costs upon the receipt of goods and services.
4/ Central accounting system classes as contained in Mayor's Memorandum 75-86, July 1, 1975.
5/ Funds appropriated by Congress in the operating budget.
6/ All TSA-1 through TSA-14 employees and non-instructional TSA-15 employees: counselors, school psychologists, pupil personnel workers, librarians, and writer-editors.

MAIN OBJECT CODES FOR PERSONNEL SERVICES

(Type of Position)

DISTRICT POSITIONS

1A: FULL TIME PERMANENT POSITIONS approved by Congress.

1B: FULL TIME PERMANENT POSITIONS approved by Congress and filled by more than one part time employee (split positions).

1C: PART TIME PERMANENT POSITIONS approved by Congress.

1D: FULL TIME TEMPORARY POSITIONS approved by Congress.

1E: PART TIME TEMPORARY POSITIONS approved by Congress.

1F: FUNDING APPROVED BY CONGRESS without positions.

1G: FULL TIME TEMPORARY POSITIONS approved by OBFM and financed by appropriated and/or capital outlay funds.

1H: PART TIME TEMPORARY POSITIONS approved by OBFM and financed by appropriated and/or capital outlay funds.

GRANT POSITIONS

1J: Full time positions authorized by grant contracts and funded 100% from grant funds.

1K: Part time positions authorized by grant contracts and funded 100% from grant funds.

1L: Full time positions authorized by grant contracts and funded less than 100% from grant funds.

1M: Part time positions authorized by grant contracts and funded less than 100% from grant funds.

1N: Funding approved by grant contracts without positions.

OTHER POSITIONS

1P: Positions that are funded 100% from reimbursements to agencies' appropriations.

1Q: Positions that are funded less than 100% from reimbursements to agencies' appropriations.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

1R: Positions that are 100% funded from revolving and trust funds.

1S: Positions that are funded less than 100% from revolving and trust funds.

1T: Funding from reimbursements, revolving funds, trust funds, without positions.

1Y: Positions that are funded from revenue sharing funds.

1Z: Other charges not specified above.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

SUB OBJECT CODES FOR PERSONNEL SERVICES

(Regular and premium pay by pay plan or special pay schedules)

01	Classified:	Regular pay
02	Classified:	Night differential
03	Classified:	Holiday pay
04	Classified:	Overtime pay
06	Classified:	Sunday premium
08	Classified:	Terminal leave

General Schedule
Crossing Guards
G.S.; Special Hire Rates

D. C. Bail Agency
Supply Clerks, Student Assistants, etc.
Food Services - Annual

11	Wage Board:	Regular pay
12	Wage Board:	Night differential
13	Wage Board:	Holiday pay
14	Wage Board:	Overtime pay
16	Wage Board:	Sunday premium
18	Wage Board:	Terminal leave

Fed. Coordinated Wage Scale System, non-supervisory
Wage Scale, Leader
Wage Scale, Supervisory

Wage Board, Printing
Wage Board, Food Services

21	Uniformed:	Regular pay
23	Uniformed:	Holiday pay
24	Uniformed:	Overtime pay
28	Uniformed:	Terminal leave
29	Uniformed:	Longevity

Policemen
Firemen: Non-Fire Fighting Class
Firemen: Fire Fighting Class

ENTER "NOT APPLICABLE" HERE AS APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

33 TSA -- Sabatical Leave
31 TSA, Voc. and Higher Ed., 12 months: Regular pay
37 TSA, Voc. and Higher Ed., 12 months: Extra duty
38 TSA, Voc. and Higher Ed., 12 months: Terminal leave

TSA, Teachers Retirement
TSA, Civil Service Retirement
Washington Technical Institute;
Adm. Salary Schedule
Board of Higher Education;
Academic Admin. Salary Schedule

41 TSA, Voc. and Higher Ed., 10 months: Regular pay
47 TSA, Voc. and Higher Ed., 10 months: Extra duty
48 TSA, Voc. and Higher Ed., 10 months: Terminal leave

TSA, Teachers Retirement
TSA, Civil Service Retirement
Washington Technical Institute;
Faculty Salary Schedule
Board of Higher Education;
Faculty Salary Schedule

61 Special Pay Schedules: Regular pay
62 Special Pay Schedules: Night differential
63 Special Pay Schedules: Holiday pay
64 Special Pay Schedules: Overtime pay
66 Special Pay Schedules: Sunday premium
68 Special Pay Schedules: Terminal leave

Armory Board
Interns and student nurses
Mayor and Deputy Mayor
Armory Board per diem CFWS N.D. only
Armory Board (Reg) per diem
Armory Board (Non-Reg) per diem
Project Option (WTI)
New Careers WTI, Title 18; clic program
College Work Study; WTI Work Study
Summer Aid Programs
In-School Students enrollee Title 1-B
Student Enrollee, Title 1-C or 2-A
Student Enrollee, Title 1-C or 2-A
Out-of-School Student enrollee Title 1-B
Experts and consultants

ENTER "NOT APPLICABLE" WHERE APPROPRIATE															
1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76						
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures				

71 Wage Scale Recreation: Regular pay
72 Wage Scale Recreation: Night differential
73 Wage Scale Recreation: Holiday pay
74 Wage Scale Recreation: Overtime pay
76 Wage Scale Recreation: Sunday premium
78 Wage Scale Recreation: Terminal leave

Wage Scale Recreation
Wage Scale Recreation; Summer Roll

OTHER CHARGES

90 Judges Salary
91 Agency and Board Members

D. C. Council
Board members, Board of Education
Board members, Board of Professions and Occupations
Board members, Board of Appeals and Review
Board members, Board of Planning and Zoning
Board members, Board of Labor Relations
Board members, Board of Elections
Board members, Commission on Judicial Disabilities and Tenure

93 Substitute teachers (Public Schools)
Part time teachers (FCC, WTI, DCTC)
94 Evening teachers (Public Schools)
Tutors and Teaching Assistants (FCC)
96 Sequestered Juror Fees
97 Convalescents and Inmates
98 Witness Fees
99 Juror Fees

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

12 PERSONNEL BENEFITS
- 11 Insurance (Group Life)
- 12 Health Benefits
- 13 Retirement Contributions - Civil Service
- 14 D.C. Contribution to Teachers' Retirement and Annuity Fund
- 15 Retirement Contributions - FICA
- 17 Uniform allowance
- 18 Employee awards
- 19 Notary expense
- 20 Undistributed (agency contributions)
- 21 Personnel Benefits, miscellaneous

13 BENEFITS FOR FORMER PERSONNEL
- 11 Retired school officers and teachers
- 12 Retired policeman and firemen
- 13 Policemen and firemen beneficiaries
- 14 Retired judges
- 15 Judges beneficiaries

20 OUT OF CITY TRAVEL
- 10 Bus or taxi
- 11 Rental of passenger motor vehicles
- 12 Regular automobile allowance
- 13 Super automobile allowance
- 15 Travel expenses for lecturers and experts
- 16 Travel expenses for appointees
- 17 Travel expenses for employees training program
- 18 Transportation of athletic teams
- 19 Travel and transportation of persons, miscellaneous

21 TRAVEL AND TRANSPORTATION OF PERSONS
- 10 Bus or taxi (local)
- 11 Rental of passenger motor vehicles (local)
- 12 Regular automobile allowance (local)
- 13 Super automobile allowance (local)
- 15 Travel expenses for lecturers and experts (local)
- 16 Travel expenses for appointees (local)
- 17 Travel expenses for employees training program (local)
- 18 Transportation of athletic teams (local)
- 19 Travel and transportation of persons, miscellaneous (local)

22 TRANSPORTATION OF THINGS
- 11 Transportation of supplies and equipment
- 12 Transportation of household goods and personal effects
- 13 Delivery charges
- 15 Rental of trucks
- 16 Parcel post charges
- 19 Transportation of things, miscellaneous

23 RENT, COMMUNICATION, AND UTILITY SERVICES

RENT:
- 11 Rent of land, buildings and structures
- 12 National Capital Housing Authority
- 13 Board of Education
- 14 Rent of office machines
- 16 Rent of equipment, other
- 17 Rent of films
- 18 Improvements and alterations to leased property
- 19 Rent, miscellaneous

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

COMMUNICATION SERVICES:
21 Postage
22 Penalty mail (franking privilege)
23 Telephone switchboard and service charges reimbursed to the Department of Highways and Traffic
24 Telephone installation and service charges (local)
25 Telephone service charges (long distance)
26 Telegraph service
27 Teletype service
28 Telephone service charges (ADP)

UTILITY SERVICES:
31 Electricity
32 Gas
33 Steam
34 Water
35 Electricity (Traffic Signal)
36 Electricity (Metered)
39 Utility Services other than above

24 PRINTING AND REPRODUCTION
11 Printing DC forms (other than offices supplies)
12 Printing pamphlets and literature
13 Printing, educational
15 Printing Services, Commercial
16 Printing Services, Contractual
21 Duplicating
31 Binding
41 Photostating and blueprinting
97 Printing (performed by other District agencies)

25 OTHER SERVICES (contractual)

INSURANCE:
11 Surety bond
12 Insurance for driver training cars
13 Insurance for carryalls and buses
19 Insurance, miscellaneous

ADVERTISING:
21 Advertising bids
22 Advertising taxes
29 Advertising, miscellaneous

FEES:
31 Fees, professional services (consultants, etc.)
32 Fees, real estate appraisers
33 Fees, abstracting land titles (not resulting in acquisition)
34 Fees, veterinarians
35 Fees, medical consultants
39 Fees, miscellaneous

6 SUPPLIES AND MATERIALS

SPECIAL SCHOOL SUPPLIES:
*02 Instructional Purchases
*05 Athletic Apparel and Accessories

CLEANING AND TOILET:
11 Custodial supplies and tools
14 Toiletries (face soap, deodorant, razors & blades, cosmetics, et

SCIENTIFIC, EDUCATIONAL AND MEDICAL:
20 Laboratory, including chemicals
21 Reference materials (does not include library stock)
22 Subscriptions to newspapers and periodicals
23 Educational
24 Photographic
25 Recreational
26 Drugs and medicinal
27 Hospital and surgical
28 Orthopedic, optical, dental appliances, etc.
29 Scientific, educational and medical miscellaneous

FUEL:
31 Heating fuel (oil and coal)
32 Equipment fuel (including motor vehicles)
39 Fuel, miscellaneous

WEARING APPAREL:
41 Uniforms
42 Clothing
43 Protective clothing

PROVISIONS:
51 Meats and meat products
52 Fresh vegetables
53 Canned goods
54 Milk and milk products
59 Provisions, miscellaneous

MECHANICAL, ELECTRONIC, AND MISCELLANEOUS:
61 Tires, and tubes
62 Repair parts, automotive
63 Repair parts, other
64 Farm, including forage
65 Lubricants
66 Sign materials
67 Traffic signal materials
69 Stone, slag and emulsion
70 ADP supplies
71 Radio parts and tubes
72 Appliance parts
73 Cable, wire, etc.
74 Light bulbs and tubes
75 Communication supplies

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

SPECIAL AND MISCELLANEOUS SERVICES:
40 Towing
41 Stenographic services
42 Reporting services
43 Emergency expenses
44 Architectural services (including plans, specifications and surveys by contract)
45 Examination grading
46 Testing of materials
47 Registration (for meetings and conferences)
48 Tuition for employees training program (including registration)
49 Accreditation Services
51 Language recording services
52 Film processing
53 Razing unsafe and/or insanitary buildings
54 Special and miscellaneous services, miscellaneous

MAINTENANCE OF PERSONS:
55 Maintenance of persons in Federal institutions
56 Maintenance of persons in private institutions
57 Lunch for needy children
58 Board and care of children
59 Maintenance of persons, miscellaneous

REPAIRS AND MAINTENANCE:
60 Office equipment
61 Cafeteria equipment
62 Vehicular equipment
63 Plant, plant equipment and printing equipment
64 ADP Equipment
65 Clothing
66 Musical instruments
67 Bridge painting and repair
68 Street repair
69 Repairs and maintenance, miscellaneous

REPAIRS AND MAINTENANCE PERFORMED BY OTHER DISTRICT AGENCIES:
93 Motor vehicles
94 Repairs and alterations of District property
96 Equipment

DUES:
71 Dues

OTHER SERVICES:
89 Services not covered by above categories

SERVICES PERFORMED BY OTHER DISTRICT AGENCIES:
90 RLA Relocation Assistance Fund
91 Collection of refuse
92 Laundry service
95 Plans and specifications (construction services)
98 Snow Removal
99 Services performed by other District agencies, miscellaneous

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditure
76 Printing Supplies, Paper												
77 Printing Supplies, Other												
80 Maintenance supplies												
81 Paint and painting supplies												
82 Lumber and wood products												
83 Street paint and markers												
84 License plates												
85 License plates - Special Series												
86 Tax stamps												
88 Office supplies												
89 Flags												
91 Ammunition and tear gas												
92 Gas mask supplies												
94 Samples (for investigation purposes)												
95 Religious												
96 Linens and blankets												
99 Miscellaneous supplies and materials, all other												
31 EQUIPMENT TO BE CAPITALIZED												
11 Passenger-carrying vehicles												
12 Trucks and tractors												
13 Construction												
14 Machinery and apparatus												
15 Cleaning												
16 Furniture, furnishings and fixtures												
17 Educational (including books)												
18 Recreational (including musical instruments)												
19 Telephone and radio												
20 Office												
21 Appliance, electric or electronic												
22 Scientific												
23 Culinary												
24 Traffic signals												
25 Street lights												
26 Fire Hose												
27 Snow												
28 Photographic and Special												
29 Equipment to be capitalized, miscellaneous												
31 Passenger-carrying vehicles, replacement												
32 Fire fighting tools and appliances												
33 Construction, replacement												
34 Guns												
35 Printing Equipment												
39 Telephone and radio, replacement												
ELECTRICAL:												
41 Equipment												
42 Repair parts												
43 Tools												
PLUMBING:												
44 Equipment												
45 Repair parts												
46 Tools												

STEAM :
47 Equipment
48 Repair parts
49 Tools

*71 Office and Classroom Equipment
*72 Playground and Gymnasium
*73 Typewriters
*74 Cafeteria Furniture
*75 Auditorium Equipment and Pianos
*76 Home Economics Equipment
*77 Musical Instruments
*78 Projection Equipment and Tape Recorders
*79 Shop Equipment
*80 Modern Foreign Language Equipment
*81 Mathematics Equipment
*82 Science Laboratory Equipment

32 EQUIPMENT NOT TO BE CAPITALIZED
*00 Administrative Reserve
51 Passenger-carrying vehicles
52 Trucks and Tractors
53 Construction
54 Machinery and apparatus
55 Cleaning
56 Furniture, furnishings and fixtures
57 Educational (including books)
58 Recreational (including musical instruments)
59 Telephone and radio
60 Office
61 Appliances, electric or electronic
62 Scientific
63 Culinary
64 Traffic signals
65 Street lights
66 Fire Hose
67 Snow
68 Library books
69 Equipment not to be capitalized, miscellaneous
70 Law Books
*71 Office and Classroom Equipment
*72 Playground and Gymnasium Equipment
*73 Typewriters
*74 Cafeteria Furniture
*75 Auditorium Equipment and Pianos
*76 Home Economics Equipment
*77 Musical Instruments
*78 Projection Equipment and Tape Recorders
*79 Shop Equipment
*80 Modern Foreign Language Equipment
*81 Mathematics Equipment
*82 Science Laboratory Equipment

* Additional sub-objects for use by the Dept. of Public Schools, only.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
33 LANDS AND STRUCTURES (acquired under contract)												
11 Purchase of land												
12 Construction of buildings and structures												
13 Streets, tunnels and excavations												
14 Bridges and viaducts												
15 Sewers and water lines												
16 Miscellaneous improvements and alterations												
34 INVESTMENTS												
11 Investments in U.S. securities												
12 Investments in other securities												
13 Advances to working capital funds												
14 Accrued interest purchased												
40 REVENUE SHARING												
20 Cash transferred from revenue sharing depository account to appropriated fund revenue account												
41 GRANTS AND SUBSIDIES												
10 Aid to children of veterans of World War I and II												
11 Aid in support of National Conference of Uniform State Laws												
12 Grants and gratuities												
13 Burial expense												
14 Tuition												
15 Student Loans - Teacher's College												
19 Miscellaneous grants and subsidies												
20 Case services - rehabilitation or adjustment centers												
21 Case services - Workshops												
22 Case services - diagnostic procedures												
23 Case services - surgery and treatment												
24 Case services - prosthetic appliances												
25 Case services - hospitalization and convalescent care												
26 Case services - training and training materials												
27 Case services - maintenance and transportation												
28 Case services - Tools, equipment and licenses												
29 Case services - other (specify)												
31 Aid to Families with dependent children												
32 Aid to Families with dependent children - Unemployed Fathers												
33 Aid to Families with dependent children - Supplemental												
34 Aid to Families with dependent children - Emergency												
35 General Public Assistance												
36 General Public Assistance - Emergency												
37 Supplemental Security Income												
40 Cash match - DC Funds												
50 Stipends												
51 Work study program												
42 SETTLEMENT OF INSURANCE CLAIMS, INDEMNITIES, SUITS AND PENALTIES												
11 Allowances												
12 District Employee Disability Compensation												
13 District Employee Unemployment Compensation												
14 Insurance claims, miscellaneous												
16 Damages to property												
17 Damages for personal injuries												
19 Indemnities miscellaneous												
20 Reimbursement for loss of personal property												

		ENTER "NOT APPLICABLE" WHERE APPROPRIATE											
		1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
		Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
43	DEBT RETIREMENT, INTEREST AND TAXES												
	10 Repayment of Federal loans												
	11 Repayment of other loans												
	12 Repayment of District share of cost of buildings												
	13 Repayment of advance planning loans												
	14 Interest on loans from Federal Government												
	15 Interest on loans - other												
	16 Interest on judgments, claims and refunds												
	17 Interest, special or miscellaneous												
	18 Taxes and assessments, miscellaneous												
44	REFUNDS (showing revenue symbol)												
	REFUNDS - TAXES, REGULAR - GENERAL FUND:												
	10 Realty, including penalties (9011 and 9012)												
	12 Personal tangible property, including penalties (9013 and 9014)												
	14 Alcoholic beverages (9021)												
	17 Cigarette (9024)												
	18 Insurance (9025)												
	19 Excise, motor vehicle and trailer title certificates (9026)												
	20 Sales and use (9028)												
	21 Individual income (9031)												
	22 Corporation franchise (9032)												
	23 Unincorporated business franchise (9033)												
	24 Inheritance (9041)												
	25 Miscellaneous												
	REFUNDS - TAXES, LICENSES AND OTHER - GENERAL FUND:												
	26 Motor vehicle registration fees (9051)												
	27 Alcoholic beverage licenses (9052)												
	28 Building structure and equipment permits (9053)												
	29 Certificates of occupancy (9054)												
	30 Corporation and unincorporated business licenses (9057)												
	31 Dog licenses (9058)												
	32 Insurance licenses (9062)												
	33 Occupational and business licenses, other than insurance (9064)												
	34 Vocations and professions, licenses and fees (9065)												
	35 Refrigeration and plumbing permits (9067)												
	36 Electric permits (9068)												
	37 Public space excavation permits (9069)												
	38 Trade, business or professional licenses (9070)												
	39 Miscellaneous												
	REFUNDS - CHARGES AND MISCELLANEOUS - GENERAL FUND:												
	40 Boiler inspections (9102)												
	41 Elevator inspections (9103)												
	42 Police Department, reproduction of accident reports (9106)												
	43 Smoke regulations (9108)												
	44 Health Department, transcript of records (9123)												
	45 D.C. General Hospital - pay patients (9124)												
	46 Glenn Dale Hospital - Pay patients (9125)												
	47 Recovery of payments a/c indigent cases in hospitals (9126)												
	48 Board and care of children (9141)												
	49 D.C. Village - pay patients (9142)												
	50 Tuition - nonresident pupils												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
51 Public Library fees (9171)												
52 Commercial charges, miscellaneous (9181 to 9194)												
53 Surveyor's Office (9215)												
54 Zoning Commission (9217)												
55 Miscellaneous charges for current services												
56 Fines - Juvenile Court (9303)												
57 Fines - Superior Court of D.C. U.S. Cases (9305)												
58 Fines - Superior Court of D.C. D.C. Cases (9306)												
59 Fines - Superior Court of D.C. U.S. Traffic Cases (9307)												
60 Expenses (9389)												
61 Miscellaneous, other												
SANITARY SEWAGE WORKS FUND:												
71 Sewer service (501)												
72 Sewage Fund, miscellaneous												
MOTOR VEHICLE PARKING FUND:												
73 Motor Vehicle Parking Fund, miscellaneous												
HIGHWAY FUND:												
26 Motor vehicle registration fees (717)												
74 Gasoline tax (701)												
75 Highway Fund, miscellaneous												
WATER FUND:												
76 Water Service (801)												
77 Water Fund, miscellaneous												
MISCELLANEOUS REFUNDS:												
81 Sale of property held for taxes												
82 Retirement deductions												
83 Miscellaneous Trust Fund deposits												
84 Repayment of advances by Federal Government												
85 Deposit transfers to miscellaneous revenues												
50 UNAUDITED												
10 Commissioner's allotment												
20 Ceremony expenses												
30 Metropolitan Police, confidential												
40 Miscellaneous												

CHART B

COST CENTER/INDIVIDUAL SCHOOL FINANCIAL PLAN[1/] , OBLIGATIONS[2/] , AND EXPENDITURES[3/] , BY MAIN AND SUB OJBECT ACCOUNTING CLASSES[4/] ; FEDERAL AND OTHER FUNDS[5/] FOR FY 1976.

PURPOSE: To provide summary financial data at the cost center/individual school level, to reflect total resources available from Federal and other funds.

INSTRUCTIONS: Complete pages 2-15 of Chart B to reflect the approved financial plan, obligations and actual expenditures by each cost center, whether or not goods or services were actually utilized in any given cost center. A separate chart should be completed for each school cost center: Elementary Schools, Junior High Schools, Senior High Schools, Vocational Schools/Career Centers, Special Education Schools, Adult and Continuing Education Centers, and the Capitol Page School. Complete the tables on Page B-1 in accordance with the instructions below.

CHART B SUMMARY TABLES:

(Name of school/cost center)

PERSONNEL SUMMARY	AUTHORIZED POSITIONS	POSITIONS FILLED 1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
TSA-15, REGULAR CLASSROOM TEACHERS					
TSA-15, SUBJECT AREA TEACHERS					
TSA-OTHER[6/]					
GS, PROFESSIONAL					
GS, CLERICAL AND OTHER					
WG/WB					
TOTAL					

Personnel summary data should be based on all authorized positions; temporary positions should be indicated by a non-add parenthetical item. For example, a cost center with 26 permanent and 3 temporary positions would be represented as 28(3).

PUPIL DATA	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
OFFICIAL ENROLLMENT				
AVERAGE DAILY MEMBERSHIP				
AVERAGE DAILY ATTENDANCE				

Pupil data should reflect the official October enrollment, quarterly average daily membership, and quarterly average daily attendance.

FEDERAL AND OTHER FUNDS	TOTAL	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
FEDERAL GRANTS[7/] AND ASSISTANCE					
PRIVATE GRANTS[8/]					
GIFTS[9/]					
DONATIONS[10/]					

Federal and Other Funds will reflect the total figures for pages 2-15 in these four categories.

1/ Detailed quarterly allocation of the cost center's appropriation; the plan of obligations.
2/ Commitments made to pay for products, services, goods and other purposes, as distinguished from the actual payments.
3/ The accrual of costs upon the receipt of goods and services.
4/ Central accounting system classes as contained in Mayor's Memorandum 75-86, July 1, 1975.
5/ Funds provided through grant contracts and agreements from Federal agencies, funds received from private sources (i.e. private grants, gifts, donations)
6/ All TSA-1 through TSA-14 employees and non-instructional TSA-15 employees: counselors, school psychologists, pupil personnel workers, librarians, and writer-editors.
7/ Funds provided through grant contracts and agreements from Federal government agencies (but does not include Federal government reimbursements).
8/ Funds received from private granting agencies, foundations and trusts.
9/ Goods, products or services received from private sources.
10/ Funds received from private sources which are not foundations, private granting agencies or trusts.

MAIN OBJECT CODES FOR PERSONNEL SERVICES

(Type of Position)

DISTRICT POSITIONS

1A: FULL TIME PERMANENT POSITIONS approved by Congress.

1B: FULL TIME PERMANENT POSITIONS approved by Congress and filled by more than one part time employee (split positions).

1C: PART TIME PERMANENT POSITIONS approved by Congress.

1D: FULL TIME TEMPORARY POSITIONS approved by Congress.

1E: PART TIME TEMPORARY POSITIONS approved by Congress.

1F: FUNDING APPROVED BY CONGRESS without positions.

1G: FULL TIME TEMPORARY POSITIONS approved by OBFM and financed by appropriated and/or capital outlay funds.

1H: PART TIME TEMPORARY POSITIONS approved by OBFM and financed by appropriated and/or capital outlay funds.

GRANT POSITIONS

1J: Full time positions authorized by grant contracts and funded 100% from grant funds.

1K: Part time positions authorized by grant contracts and funded 100% from grant funds.

1L: Full time positions authorized by grant contracts and funded less than 100% from grant funds.

1M: Part time positions authorized by grant contracts and funded less than 100% from grant funds.

1N: Funding approved by grant contracts without positions.

OTHER POSITIONS

1P: Positions that are funded 100% from reimbursements to agencies' appropriations.

1Q: Positions that are funded less than 100% from reimbursements to agencies' appropriations.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE															
1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76						
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures				

1R: Positions that are 100% funded from revolving and trust funds.

1S: Positions that are funded less than 100% from revolving and trust funds.

1T: Funding from reimbursements, revolving funds, trust funds, without positions.

1Y: Positions that are funded from revenue sharing funds.

1Z: Other charges not specified above.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

SUB OBJECT CODES FOR PERSONNEL SERVICES

(Regular and premium pay by pay plan or special pay schedules)

01	Classified:	Regular pay
02	Classified:	Night differential
03	Classified:	Holiday pay
04	Classified:	Overtime pay
06	Classified:	Sunday premium
08	Classified:	Terminal leave

General Schedule
Crossing Guards
G.S.; Special Hire Rates

D. C. Bail Agency
Supply Clerks, Student Assistants, etc.
Food Services - Annual

11	Wage Board:	Regular pay
12	Wage Board:	Night differential
13	Wage Board:	Holiday pay
14	Wage Board:	Overtime pay
16	Wage Board:	Sunday premium
18	Wage Board:	Terminal leave

Fed. Coordinated Wage Scale System, non-supervisory
Wage Scale, Leader
Wage Scale, Supervisory

Wage Board, Printing
Wage Board, Food Services

21	Uniformed:	Regular pay
23	Uniformed:	Holiday pay
24	Uniformed:	Overtime pay
28	Uniformed:	Terminal leave
29	Uniformed:	Longevity

Policemen
Firemen: Non-Fire Fighting Class
Firemen: Fire Fighting Class

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

33 TSA -- Sabatical Leave
31 TSA, Voc. and Higher Ed., 12 months: Regular pay
37 TSA, Voc. and Higher Ed., 12 months: Extra duty
38 TSA, Voc. and Higher Ed., 12 months: Terminal leave

TSA, Teachers Retirement
TSA, Civil Service Retirement
Washington Technical Institute;
Adm. Salary Schedule
Board of Higher Education;
Academic Admin. Salary Schedule

41 TSA, Voc. and Higher Ed., 10 months: Regular pay
47 TSA, Voc. and Higher Ed., 10 months: Extra duty
48 TSA, Voc. and Higher Ed., 10 months: Terminal leave

TSA, Teachers Retirement
TSA, Civil Service Retirement
Washington Technical Institute;
Faculty Salary Schedule
Board of Higher Education;
Faculty Salary Schedule

61 Special Pay Schedules: Regular pay
62 Special Pay Schedules: Night differential
63 Special Pay Schedules: Holiday pay
64 Special Pay Schedules: Overtime pay
66 Special Pay Schedules: Sunday premium
68 Special Pay Schedules: Terminal leave

Armory Board
Interns and student nurses
Mayor and Deputy Mayor
Armory Board per diem CFWS N.D. only
Armory Board (Reg) per diem
Armory Board (Non-Reg) per diem
Project Option (WTI)
New Careers WTI, Title 18; clic program
College Work Study; WTI Work Study
Summer Aid Programs
In-School Students enrollee Title 1-B
Student Enrollee, Title 1-C or 2-A
Student Enrollee, Title 1-C or 2-A
Out-of-School Student enrollee Title 1-B
Experts and consultants

71	Wage Scale Recreation:	Regular pay
72	Wage Scale Recreation:	Night differential
73	Wage Scale Recreation:	Holiday pay
74	Wage Scale Recreation:	Overtime pay
76	Wage Scale Recreation:	Sunday premium
78	Wage Scale Recreation:	Terminal leave

Wage Scale Recreation
Wage Scale Recreation; Summer Roll

OTHER CHARGES

90 Judges Salary
91 Agency and Board Members

D. C. Council
Board members, Board of Education
Board members, Board of Professions and Occupations
Board members, Board of Appeals and Review
Board members, Board of Planning and Zoning
Board members, Board of Labor Relations
Board members, Board of Elections
Board members, Commission on Judicial Disabilities and Tenure

93 Substitute teachers (Public Schools)
Part time teachers (FCC, WTI, DCTC)
94 Evening teachers (Public Schools)
Tutors and Teaching Assistants (FCC)
96 Sequestered Juror Fees
97 Convalescents and Inmates
98 Witness Fees
99 Juror Fees

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 7[illegible]			3rd. Quarter, FY 76			4th. Quarter, FY [illegible]		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

		ENTER "NOT APPLICABLE" WHERE APPROPRIATE											
		1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
		Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
12	PERSONNEL BENEFITS												
	11 Insurance (Group Life)												
	12 Health Benefits												
	13 Retirement Contributions - Civil Service												
	14 D.C. Contribution to Teachers' Retirement and Annuity Fund												
	15 Retirement Contributions - FICA												
	17 Uniform allowance												
	18 Employee awards												
	19 Notary expense												
	20 Undistributed (agency contributions)												
	21 Personnel Benefits, miscellaneous												
13	BENEFITS FOR FORMER PERSONNEL												
	11 Retired school officers and teachers												
	12 Retired policeman and firemen												
	13 Policemen and firemen beneficiaries												
	14 Retired judges												
	15 Judges beneficiaries												
20	OUT OF CITY TRAVEL												
	10 Bus or taxi												
	11 Rental of passenger motor vehicles												
	12 Regular automobile allowance												
	13 Super automobile allowance												
	15 Travel expenses for lecturers and experts												
	16 Travel expenses for appointees												
	17 Travel expenses for employees training program												
	18 Transportation of athletic teams												
	19 Travel and transportation of persons, miscellaneous												
21	TRAVEL AND TRANSPORTATION OF PERSONS												
	10 Bus or taxi (local)												
	11 Rental of passenger motor vehicles (local)												
	12 Regular automobile allowance (local)												
	13 Super automobile allowance (local)												
	15 Travel expenses for lecturers and experts (local)												
	16 Travel expenses for appointees (local)												
	17 Travel expenses for employees training program (local)												
	18 Transportation of athletic teams (local)												
	19 Travel and transportation of persons, miscellaneous (local)												
22	TRANSPORTATION OF THINGS												
	11 Transportation of supplies and equipment												
	12 Transportation of household goods and personal effects												
	13 Delivery charges												
	15 Rental of trucks												
	16 Parcel post charges												
	19 Transportation of things, miscellaneous												
23	RENT, COMMUNICATION, AND UTILITY SERVICES												
	RENT:												
	11 Rent of land, buildings and structures												
	12 National Capital Housing Authority												
	13 Board of Education												
	14 Rent of office machines												
	16 Rent of equipment, other												
	17 Rent of films												
	18 Improvements and alterations to leased property												
	19 Rent, miscellaneous												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

COMMUNICATION SERVICES:
21 Postage
22 Penalty mail (franking privilege)
23 Telephone switchboard and service charges reimbursed to the Department of Highways and Traffic
24 Telephone installation and service charges (local)
25 Telephone service charges (long distance)
26 Telegraph service
27 Teletype service
28 Telephone service charges (ADP)

UTILITY SERVICES:
31 Electricity
32 Gas
33 Steam
34 Water
35 Electricity (Traffic Signal)
36 Electricity (Metered)
39 Utility Services other than above

24 PRINTING AND REPRODUCTION
11 Printing DC forms (other than offices supplies)
12 Printing pamphlets and literature
13 Printing, educational
15 Printing Services, Commercial
16 Printing Services, Contractual
21 Duplicating
31 Binding
61 Photostating and blueprinting
97 Printing (performed by other District agencies)

25 OTHER SERVICES (contractual)
INSURANCE:
11 Surety bond
12 Insurance for driver training cars
13 Insurance for carryalls and buses
19 Insurance, miscellaneous

ADVERTISING:
21 Advertising bids
22 Advertising taxes
29 Advertising, miscellaneous

FEES:
31 Fees, professional services (consultants, etc.)
32 Fees, real estate appraisers
33 Fees, abstracting land titles (not resulting in acquisition)
34 Fees, veterinarians
35 Fees, medical consultants
39 Fees, miscellaneous

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
SUPPLIES AND MATERIALS												
SPECIAL SCHOOL SUPPLIES:												
*02 Instructional Purchases												
*05 Athletic Apparel and Accessories												
CLEANING AND TOILET:												
11 Custodial supplies and tools												
14 Toiletries (face soap, deodorant, razors & blades, cosmetics, etc												
SCIENTIFIC, EDUCATIONAL AND MEDICAL:												
20 Laboratory, including chemicals												
21 Reference materials (does not include library stock)												
22 Subscriptions to newspapers and periodicals												
23 Educational												
24 Photographic												
25 Recreational												
26 Drugs and medicinal												
27 Hospital and surgical												
28 Orthopedic, optical, dental appliances, etc.												
29 Scientific, educational and medical miscellaneous												
FUEL:												
31 Heating fuel (oil and coal)												
32 Equipment fuel (including motor vehicles)												
39 Fuel, miscellaneous												
WEARING APPAREL:												
41 Uniforms												
42 Clothing												
43 Protective clothing												
PROVISIONS:												
51 Meats and meat products												
52 Fresh vegetables												
53 Canned goods												
54 Milk and milk products												
59 Provisions, miscellaneous												
MECHANICAL, ELECTRONIC, AND MISCELLANEOUS:												
61 Tires, and tubes												
62 Repair parts, automotive												
63 Repair parts, other												
64 Farm, including forage												
65 Lubricants												
66 Sign materials												
67 Traffic signal materials												
69 Stone, slag and emulsion												
70 ADP supplies												
71 Radio parts and tubes												
72 Appliance parts												
73 Cable, wire, etc.												
74 Light bulbs and tubes												
75 Communication supplies												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
SPECIAL AND MISCELLANEOUS SERVICES:												
40 Towing												
41 Stenographic services												
42 Reporting services												
43 Emergency expenses												
44 Architectural services (including plans, specifications and surveys by contract)												
45 Examination grading												
46 Testing of materials												
47 Registration (for meetings and conferences)												
48 Tuition for employees training program (including registration)												
49 Accreditation Services												
51 Language recording services												
52 Film processing												
53 Razing unsafe and/or insanitary buildings												
54 Special and miscellaneous services, miscellaneous												
MAINTENANCE OF PERSONS:												
55 Maintenance of persons in Federal institutions												
56 Maintenance of persons in private institutions												
57 Lunch for needy children												
58 Board and care of children												
59 Maintenance of persons, miscellaneous												
REPAIRS AND MAINTENANCE:												
60 Office equipment												
61 Cafeteria equipment												
62 Vehicular equipment												
63 Plant, plant equipment and printing equipment												
64 ADP Equipment												
65 Clothing												
66 Musical instruments												
67 Bridge painting and repair												
68 Street repair												
69 Repairs and maintenance, miscellaneous												
REPAIRS AND MAINTENANCE PERFORMED BY OTHER DISTRICT AGENCIES:												
93 Motor vehicles												
94 Repairs and alterations of District property												
96 Equipment												
DUES:												
71 Dues												
OTHER SERVICES:												
89 Services not covered by above categories												
SERVICES PERFORMED BY OTHER DISTRICT AGENCIES:												
90 RLA Relocation Assistance Fund												
91 Collection of refuse												
92 Laundry service												
95 Plans and specifications (construction services)												
98 Snow Removal												
99 Services performed by other District agencies, miscellaneous												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
76 Printing Supplies, Paper												
77 Printing Supplies, Other												
80 Maintenance supplies												
81 Paint and painting supplies												
82 Lumber and wood products												
83 Street paint and markers												
84 License plates												
85 License plates - Special Series												
86 Tax stamps												
88 Office supplies												
89 Flags												
91 Ammunition and tear gas												
92 Gas mask supplies												
94 Samples (for investigation purposes)												
95 Religious												
96 Linens and blankets												
99 Miscellaneous supplies and materials, all other												
31 EQUIPMENT TO BE CAPITALIZED												
11 Passenger-carrying vehicles												
12 Trucks and tractors												
13 Construction												
14 Machinery and apparatus												
15 Cleaning												
16 Furniture, furnishings and fixtures												
17 Educational (including books)												
18 Recreational (including musical instruments)												
19 Telephone and radio												
20 Office												
21 Appliance, electric or electronic												
22 Scientific												
23 Culinary												
24 Traffic signals												
25 Street lights												
26 Fire Hose												
27 Snow												
28 Photographic and Special												
29 Equipment to be capitalized, miscellaneous												
31 Passenger-carrying vehicles, replacement												
32 Fire fighting tools and appliances												
33 Construction, replacement												
34 Guns												
35 Printing Equipment												
39 Telephone and radio, replacement												
ELECTRICAL:												
41 Equipment												
42 Repair parts												
43 Tools												
PLUMBING:												
44 Equipment												
45 Repair parts												
46 Tools												

STEAM :
47 Equipment
48 Repair parts
49 Tools

*71 Office and Classroom Equipment
*72 Playground and Gymnasium
*73 Typewriters
*74 Cafeteria Furniture
*75 Auditorium Equipment and Pianos
*76 Home Economics Equipment
*77 Musical Instruments
*78 Projection Equipment and Tape Recorders
*79 Shop Equipment
*80 Modern Foreign Language Equipment
*81 Mathematics Equipment
*82 Science Laboratory Equipment

32 EQUIPMENT NOT TO BE CAPITALIZED
*99 Administrative Reserve
51 Passenger-carrying vehicles
52 Trucks and Tractors
53 Construction
54 Machinery and apparatus
55 Cleaning
56 Furniture, furnishings and fixtures
57 Educational (including books)
58 Recreational (including musical instruments)
59 Telephone and radio
60 Office
61 Appliances, electric or electronic
62 Scientific
63 Culinary
64 Traffic signals
65 Street lights
66 Fire Hose
67 Snow
68 Library books
69 Equipment not to be capitalized, miscellaneous
70 Law Books
*71 Office and Classroom Equipment
*72 Playground and Gymnasium Equipment
*73 Typewriters
*74 Cafeteria Furniture
*75 Auditorium Equipment and Pianos
*76 Home Economics Equipment
*77 Musical Instruments
*78 Projection Equipment and Tape Recorders
*79 Shop Equipment
*80 Modern Foreign Language Equipment
*81 Mathematics Equipment
*82 Science Laboratory Equipment

* Additional sub-objects for use by the Dept. of Public Schools, only.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
33 LANDS AND STRUCTURES (acquired under contract)												
31 Purchase of land												
32 Construction of buildings and structures												
33 Streets, tunnels and excavations												
34 Bridges and viaducts												
35 Sewers and water lines												
36 Miscellaneous improvements and alterations												
34 INVESTMENTS												
31 Investments in U.S. securities												
32 Investments in other securities												
33 Advances to working capital funds												
34 Accrued interest purchased												
40 REVENUE SHARING												
20 Cash transferred from revenue sharing depository account to appropriated fund revenue account												
41 GRANTS AND SUBSIDIES												
10 Aid to children of veterans of World War I and II												
11 Aid in support of National Conference of Uniform State Laws												
12 Grants and gratuities												
13 Burial expense												
14 Tuition												
15 Student loans - Teacher's College												
19 Miscellaneous grants and subsidies												
20 Case services - rehabilitation or adjustment centers												
21 Case services - Workshops												
22 Case services - diagnostic procedures												
23 Case services - surgery and treatment												
24 Case services - prosthetic appliances												
25 Case services - hospitalization and convalescent care												
26 Case services - training and training materials												
27 Case services - maintenance and transportation												
28 Case services - Tools, equipment and licenses												
29 Case services - other (specify)												
31 Aid to Families with dependent children												
32 Aid to Families with dependent children - Unemployed Fathers												
33 Aid to Families with dependent children - Supplemental												
34 Aid to Families with dependent children - Emergency												
35 General Public Assistance												
36 General Public Assistance - Emergency												
37 Supplemental Security Income												
40 Cash match - DC Funds												
50 Stipends												
51 Work study program												
42 SETTLEMENT OF INSURANCE CLAIMS, INDEMNITIES, SUITS AND PENALTIES												
11 Allowances												
12 District Employee Disability Compensation												
13 District Employee Unemployment Compensation												
14 Insurance claims, miscellaneous												
16 Damages to property												
17 Damages for personal injuries												
19 Indemnities miscellaneous												
20 Reimbursement for loss of personal property												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
43 DEBT RETIREMENT, INTEREST AND TAXES												
10 Repayment of Federal loans												
11 Repayment of other loans												
12 Repayment of District share of cost of buildings												
13 Repayment of advance planning loans												
14 Interest on loans from Federal Government												
15 Interest on loans - other												
16 Interest on judgments, claims and refunds												
17 Interest, special or miscellaneous												
18 Taxes and assessments, miscellaneous												
44 REFUNDS (showing revenue symbol)												
REFUNDS - TAXES, REGULAR - GENERAL FUND:												
10 Realty, including penalties (9011 and 9012)												
12 Personal tangible property, including penalties (9013 and 9014)												
14 Alcoholic beverages (9021)												
17 Cigarette (9024)												
18 Insurance (9025)												
19 Excise, motor vehicle and trailer title certificates (9026)												
20 Sales and use (9028)												
21 Individual income (9031)												
22 Corporation franchise (9032)												
23 Unincorporated business franchise (9033)												
24 Inheritance (9041)												
25 Miscellaneous												
REFUNDS - TAXES, LICENSES AND OTHER - GENERAL FUND:												
26 Motor vehicle registration fees (9051)												
27 Alcoholic beverage licenses (9052)												
28 Building structure and equipment permits (9053)												
29 Certificates of occupancy (9054)												
30 Corporation and unincorporated business licenses (9057)												
31 Dog licenses (9059)												
32 Insurance licenses (9062)												
33 Occupational and business licenses, other than insurance (9064)												
34 Vocations and professions, licenses and fees (9065)												
35 Refrigeration and plumbing permits (9067)												
36 Electric permits (9068)												
37 Public space excavation permits (9069)												
38 Trade, business or professional licenses (9070)												
39 Miscellaneous												
REFUNDS - CHARGES AND MISCELLANEOUS - GENERAL FUND:												
40 Boiler inspections (9102)												
41 Elevator inspections (9103)												
42 Police Department, reproduction of accident reports (9106)												
43 Smoke regulations (9108)												
44 Health Department, transcript of records (9123)												
45 D.C. General Hospital - pay patients (9124)												
46 Glenn Dale Hospital - Pay patients (9125)												
47 Recovery of payments a/c indigent cases in hospitals (9126)												
48 Board and care of children (9141)												
49 D.C. Village - pay patients (9142)												
50 Tuition - nonresident pupils												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
51 Public Library fees (9171)												
52 Commercial charges, miscellaneous (9181 to 9194)												
53 Surveyor's Office (9215)												
54 Zoning Commission (9217)												
55 Miscellaneous charges for current services												
56 Fines - Juvenile Court (9303)												
57 Fines - Superior Court of D.C. U.S. Cases (9305)												
58 Fines - Superior Court of D.C. D.C. Cases (9306)												
59 Fines - Superior Court of D.C. U.S. Traffic Cases (9307)												
60 Expenses (9389)												
61 Miscellaneous, other												
SANITARY SEWAGE WORKS FUND:												
71 Sewer service (501)												
72 Sewage Fund, miscellaneous												
MOTOR VEHICLE PARKING FUND:												
73 Motor Vehicle Parking Fund, miscellaneous												
HIGHWAY FUND:												
26 Motor vehicle registration fees (717)												
74 Gasoline tax (701)												
75 Highway Fund, miscellaneous												
WATER FUND:												
76 Water Service (801)												
77 Water Fund, miscellaneous												
MISCELLANEOUS REFUNDS:												
81 Sale of property held for taxes												
82 Retirement deductions												
83 Miscellaneous Trust Fund deposits												
84 Repayment of advances by Federal Government												
85 Deposit transfers to miscellaneous revenues												
50 UNAUDITED												
10 Commissioner's allotment												
20 Ceremony expenses												
30 Metropolitan Police, confidential												
40 Miscellaneous												

CHART C

COST CENTER/ACCOUNTABLE OFFICE FINANCIAL PLAN[1/] , OBLIGATIONS[2/] , AND EXPENDITURES[3/] , BY MAIN AND SUB OBJECT ACCOUNTING CLASSES[4/] ; D.C. FUNDS[5/] FOR FY 1976.

PURPOSE: To provide summary financial data at the cost center/accountable office level, to reflect total resources available from D.C. funds.

INSTRUCTIONS: Complete pages 2-15 of Chart C for all accountable offices/cost centers other than schools; see the attached listing. Complete the tables on page C-1 in accordance with the instructions below.

CHART C SUMMARY TABLES:

_____

(Name of cost center/accountable office)

PERSONNEL SUMMARY	AUTHORIZED POSITIONS	POSITIONS FILLED 1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
TSA-15, REGULAR CLASSROOM TEACHERS					
TSA-15, SUBJECT AREA TEACHERS					
TSA-OTHER[6/]					
GS, PROFESSIONAL					
GS, CLERICAL AND OTHER					
WG/WB					
TOTAL					

Personnel summary data should be based on all authorized positions; temporary positions should be indicated by a non-add parenthetical item. For example, a cost center with 28 permanent and 3 temporary positions would be represented as 28(3).

TOTAL D.C. FUNDS	TOTAL	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
FINANCIAL PLAN					
OBLIGATIONS					
EXPENDITURES					

Total D.C. funds will reflect the total figures for pages 2-15.

1/ Detailed quarterly allocation of the cost center's appropriation; the plan of obligations. Accountable office list attached.
2/ Commitments made to pay for products, services, goods and other purposes, as distinguished from the actual payments.
3/ The accrual of costs upon the receipt of goods and services.
4/ Central accounting system classes as contained in Mayor's Memorandum 75-86, July 1, 1975.
5/ Funds appropriated by Congress in the operating budget.
6/ All TSA-1 through TSA-14 employees and non-instructional TSA-15 employees: counselors, school psychologists, pupil personnel workers, librarians, and writer-editors.

CHART C ATTACHMENT

LIST OF COST CENTERS/ACCOUNTABLE OFFICES: ADMINISTRATION AND SUPPORTIVE SERVICES

Presidential Building: Breakdown to accountable office level

Office of the Board of Education
Office of the Superintendent
Office of Student Affairs
State Education Office
Office of Labor Relations
Office of Federal Programs
Office of Associate Superintendent for Planning, Research, and Evaluation
Division of Research and Evaluation
Division of Planning and Development
Office of Associate Superintendent for Instructional Services
Division of Services for the Handicapped
Division of Career Development
Curriculum Council
Division of Continuing Education
Division of Pupil Personnel Services
Division of Communications
Office of the Deputy Superintendent for Management Systems
Division of Budget
Division of Control
Division of Logistical Support
Division of Plant Maintenance
Division of Data Processing
Division of Personnel
Food Services Section
Division of Facilities Planning
Division of Safety and Security

Region I, Old Congress Heights School, 6th & Alabama Ave, S.E.
Region II, Jefferson Jr. High School, 801 7th Street, S.W.
Region III, Old Carver School, 45th and Leet Streets, N.E.
Region IV, Madison School, 10th and G Streets, N.E.
Region V, Old Bruce School, 770 Kenyon Street, N.W.
Region VI, Shaed Elementary School, Douglass and Lincoln Road, N.E.

LEA Office, 1286 Upshur Street, N.W.

Pupil Personnel Center, Bladensburg Road Center, 1106 Bladensburg Road, N.E.
Pupil Personnel Center, Kennedy Street Center, 501 Kennedy St.,N.W.
Pupil Personnel Center, Kalarama Road Center, 1719 Kalorama Rd. N.W.
Pupil Personnel Center, 10th and G Streets, N.E.
Pupil Personnel Center, Penn Branch Center, 3242-A Penn. Avenue, S.E.
Pupil Personnel Center, Emery Community School, Lincoln Road and S Street, N.E.

CHART C ATTACHMENT

Warehouse Center, 2000 Adams Place, N.E.
Warehouse Annex, 2040 West Virginia Avenue, N.E.
Maintenance Shop
Transportation Center, 2115 5th Street, N.E.
Harbor Garage

Art, 14th and Jackson Streets, N.E.
Bilingual, 4820 Howard Street, N.W.
Career Development Exemplary, 24th and Benning Road, N.E.
English for Latin Americans, 1470 Irving Street, N.W.
Health, Physical Education, Athletics and Safety, 5th and K, St. N.E
Library Science, 801 7th Street, S.W.
In Work Experience Program, 770 Kenyon Street, N.W.
Media, 1709 3rd Street, N.E.
Perry, M Street between 1st and New Jersey Ave., N.E.
RENP, 2124 M L King Avenue, S.E.
Special Education, 4820 Howard Street, N.W.
State Right to Read, 10th and Monroe Streets, N.E.
Title I Office, 1286 Upshur Street, N.W.
Title III, English, 5th Street, Between G St. and Va., Ave., S.E.
Urban Environmental Education, 12th and E Streets, S.E.
Urban Teachers Corps, Portal School, 5th and K Streets, N.E.

Radio, TV and Filmmaking Division, 1709 3rd Street, N.E.
Public Information, 3rd and R Streets, N.E.
Bilinqual Information, 1709 3rd Street, N.E.

MAIN OBJECT CODES FOR PERSONNEL SERVICES

(Type of Position)

DISTRICT POSITIONS

1A: FULL TIME PERMANENT POSITIONS approved by Congress.

1B: FULL TIME PERMANENT POSITIONS approved by Congress and filled by more than one part time employee (split positions).

1C: PART TIME PERMANENT POSITIONS approved by Congress.

1D: FULL TIME TEMPORARY POSITIONS approved by Congress.

1E: PART TIME TEMPORARY POSITIONS approved by Congress.

1F: FUNDING APPROVED BY CONGRESS without positions.

1G: FULL TIME TEMPORARY POSITIONS approved by OBFM and financed by appropriated and/or capital outlay funds.

1H: PART TIME TEMPORARY POSITIONS approved by OBFM and financed by appropriated and/or capital outlay funds.

GRANT POSITIONS

1J: Full time positions authorized by grant contracts and funded 100% from grant funds.

1K: Part time positions authorized by grant contracts and funded 100% from grant funds.

1L: Full time positions authorized by grant contracts and funded less than 100% from grant funds.

1M: Part time positions authorized by grant contracts and funded less than 100% from grant funds.

1N: Funding approved by grant contracts without positions.

OTHER POSITIONS

1P: Positions that are funded 100% from reimbursements to agencies' appropriations.

1Q: Positions that are funded less than 100% from reimbursements to agencies' appropriations.

1R: Positions that are 100% funded from revolving and trust funds.

1S: Positions that are funded less than 100% from revolving and trust funds.

1T: Funding from reimbursements, revolving funds, trust funds, without positions.

1Y: Positions that are funded from revenue sharing funds.

1Z: Other charges not specified above.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

SUB OBJECT CODES FOR PERSONNEL SERVICES

(Regular and premium pay by pay plan or special pay schedules)

01	Classified:	Regular pay
02	Classified:	Night differential
03	Classified:	Holiday pay
04	Classified:	Overtime pay
06	Classified:	Sunday premium
08	Classified:	Terminal leave

General Schedule
Crossing Guards
G.S.; Special Hire Rates

D. C. Bail Agency
Supply Clerks, Student Assistants, etc.
Food Services - Annual

11	Wage Board:	Regular pay
12	Wage Board:	Night differential
13	Wage Board:	Holiday pay
14	Wage Board:	Overtime pay
16	Wage Board:	Sunday premium
18	Wage Board:	Terminal leave

Fed. Coordinated Wage Scale System, non-supervisory
Wage Scale, Leader
Wage Scale, Supervisory

Wage Board, Printing
Wage Board, Food Services

21	Uniformed:	Regular pay
23	Uniformed:	Holiday pay
24	Uniformed:	Overtime pay
28	Uniformed:	Terminal leave
29	Uniformed:	Longevity

Policemen
Firemen: Non-Fire Fighting Class
Firemen: Fire Fighting Class

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
33 TSA -- Sabatical Leave												
31 TSA, Voc. and Higher Ed., 12 months: Regular pay												
37 TSA, Voc. and Higher Ed., 12 months: Extra duty												
38 TSA, Voc. and Higher Ed., 12 months: Terminal leave												
TSA, Teachers Retirement												
TSA, Civil Service Retirement												
Washington Technical Institute; Adm. Salary Schedule												
Board of Higher Education; Academic Admin. Salary Schedule												
41 TSA, Voc. and Higher Ed., 10 months: Regular pay												
47 TSA, Voc. and Higher Ed., 10 months: Extra duty												
48 TSA, Voc. and Higher Ed., 10 months: Terminal leave												
TSA, Teachers Retirement												
TSA, Civil Service Retirement												
Washington Technical Institute; Faculty Salary Schedule												
Board of Higher Education; Faculty Salary Schedule												
61 Special Pay Schedules: Regular pay												
62 Special Pay Schedules: Night differential												
63 Special Pay Schedules: Holiday pay												
64 Special Pay Schedules: Overtime pay												
66 Special Pay Schedules: Sunday premium												
68 Special Pay Schedules: Terminal leave												
Armory Board												
Interns and student nurses												
Mayor and Deputy Mayor												
Armory Board per diem CFWS N.D. only												
Armory Board (Reg) per diem												
Armory Board (Non-Reg) per diem												
Project Option (WTI)												
New Careers WTI, Title 18; clic program												
College Work Study; WTI Work Study												
Summer Aid Programs												
In-School Students enrollee Title 1-B												
Student Enrollee, Title 1-C or 2-A												
Student Enrollee, Title 1-C or 2-A												
Out-of-School Student enrollee Title 1-B												
Experts and consultants												

71	Wage Scale Recreation:	Regular pay
72	Wage Scale Recreation:	Night differential
73	Wage Scale Recreation:	Holiday pay
74	Wage Scale Recreation:	Overtime pay
76	Wage Scale Recreation:	Sunday premium
78	Wage Scale Recreation:	Terminal leave

Wage Scale Recreation
Wage Scale Recreation; Summer Roll

OTHER CHARGES

90 Judges Salary
91 Agency and Board Members

D. C. Council
Board members, Board of Education
Board members, Board of Professions and Occupations
Board members, Board of Appeals and Review
Board members, Board of Planning and Zoning
Board members, Board of Labor Relations
Board members, Board of Elections
Board members, Commission on Judicial Disabilities and Tenure

93 Substitute teachers (Public Schools)
Part time teachers (FCC, WTI, DCTC)
94 Evening teachers (Public Schools)
Tutors and Teaching Assistants (FCC)
96 Sequestered Juror Fees
97 Convalescents and Inmates
98 Witness Fees
99 Juror Fees

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

12 PERSONNEL BENEFITS
- 11 Insurance (Group Life)
- 12 Health Benefits
- 13 Retirement Contributions - Civil Service
- 14 D.C. Contribution to Teachers' Retirement and Annuity Fund
- 15 Retirement Contributions - FICA
- 17 Uniform allowance
- 18 Employee awards
- 19 Notary expense
- 20 Undistributed (agency contributions)
- 21 Personnel Benefits, miscellaneous

13 BENEFITS FOR FORMER PERSONNEL
- 11 Retired school officers and teachers
- 12 Retired policeman and firemen
- 13 Policemen and firemen beneficiaries
- 14 Retired judges
- 15 Judges beneficiaries

20 OUT OF CITY TRAVEL
- 10 Bus or taxi
- 11 Rental of passenger motor vehicles
- 12 Regular automobile allowance
- 13 Super automobile allowance
- 15 Travel expenses for lecturers and experts
- 16 Travel expenses for appointees
- 17 Travel expenses for employees training program
- 18 Transportation of athletic teams
- 19 Travel and transportation of persons, miscellaneous

21 TRAVEL AND TRANSPORTATION OF PERSONS
- 10 Bus or taxi (local)
- 11 Rental of passenger motor vehicles (local)
- 12 Regular automobile allowance (local)
- 13 Super automobile allowance (local)
- 15 Travel expenses for lecturers and experts (local)
- 16 Travel expenses for appointees (local)
- 17 Travel expenses for employees training program (local)
- 18 Transportation of athletic teams (local)
- 19 Travel and transportation of persons, miscellaneous (local)

22 TRANSPORTATION OF THINGS
- 11 Transportation of supplies and equipment
- 12 Transportation of household goods and personal effects
- 13 Delivery charges
- 15 Rental of trucks
- 16 Parcel post charges
- 19 Transportation of things, miscellaneous

23 RENT, COMMUNICATION, AND UTILITY SERVICES

RENT:
- 11 Rent of land, buildings and structures
- 12 National Capital Housing Authority
- 13 Board of Education
- 14 Rent of office machines
- 16 Rent of equipment, other
- 17 Rent of films
- 18 Improvements and alterations to leased property
- 19 Rent, miscellaneous

		ENTER "NOT APPLICABLE" WHERE APPROPRIATE											
		1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
		Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
	COMMUNICATION SERVICES:												
	21 Postage												
	22 Penalty mail (franking privilege)												
	23 Telephone switchboard and service charges reimbursed to the Department of Highways and Traffic												
	24 Telephone installation and service charges (local)												
	25 Telephone service charges (long distance)												
	26 Telegraph service												
	27 Teletype service												
	28 Telephone service charges (ADP)												
	UTILITY SERVICES:												
	31 Electricity												
	32 Gas												
	33 Steam												
	34 Water												
	35 Electricity (Traffic Signal)												
	36 Electricity (Metered)												
	39 Utility Services other than above												
24	PRINTING AND REPRODUCTION												
	11 Printing DC forms (other than offices supplies)												
	12 Printing pamphlets and literature												
	13 Printing, educational												
	15 Printing Services, Commercial												
	16 Printing Services, Contractual												
	21 Duplicating												
	31 Binding												
	41 Photostating and blueprinting												
	97 Printing (performed by other District agencies)												
25	OTHER SERVICES (contractual)												
	INSURANCE:												
	11 Surety bond												
	12 Insurance for driver training cars												
	13 Insurance for carryalls and buses												
	19 Insurance, miscellaneous												
	ADVERTISING:												
	21 Advertising bids												
	22 Advertising taxes												
	29 Advertising, miscellaneous												
	FEES:												
	31 Fees, professional services (consultants, etc.)												
	32 Fees, real estate appraisers												
	33 Fees, abstracting land titles (not resulting in acquisition)												
	34 Fees, veterinarians												
	35 Fees, medical consultants												
	39 Fees, miscellaneous												

26 SUPPLIES AND MATERIALS

SPECIAL SCHOOL SUPPLIES:
*02 Instructional Purchases
*05 Athletic Apparel and Accessories

CLEANING AND TOILET:
11 Custodial supplies and tools
14 Toiletries (face soap, deodorant, razors & blades, cosmetics, etc

SCIENTIFIC, EDUCATIONAL AND MEDICAL:
20 Laboratory, including chemicals
21 Reference materials (does not include library stock)
22 Subscriptions to newspapers and periodicals
23 Educational
24 Photographic
25 Recreational
26 Drugs and medicinal
27 Hospital and surgical
28 Orthopedic, optical, dental appliances, etc.
29 Scientific, educational and medical miscellaneous

FUEL:
31 Heating fuel (oil and coal)
32 Equipment fuel (including motor vehicles)
39 Fuel, miscellaneous

WEARING APPAREL:
41 Uniforms
42 Clothing
43 Protective clothing

PROVISIONS:
51 Meats and meat products
52 Fresh vegetables
53 Canned goods
54 Milk and milk products
59 Provisions, miscellaneous

MECHANICAL, ELECTRONIC, AND MISCELLANEOUS:
61 Tires, and tubes
62 Repair parts, automotive
63 Repair parts, other
64 Farm, including forage
65 Lubricants
66 Sign materials
67 Traffic signal materials
69 Stone, slag and emulsion
70 ADP supplies
71 Radio parts and tubes
72 Appliance parts
73 Cable, wire, etc.
74 Light bulbs and tubes
75 Communication supplies

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

SPECIAL AND MISCELLANEOUS SERVICES:
40 Towing
41 Stenographic services
42 Reporting services
43 Emergency expenses
44 Architectural services (including plans, specifications and surveys by contract)
45 Examination grading
46 Testing of materials
47 Registration (for meetings and conferences)
48 Tuition for employees training program (including registration)
49 Accreditation Services
51 Language recording services
52 Film processing
53 Razing unsafe and/or insanitary buildings
54 Special and miscellaneous services, miscellaneous

MAINTENANCE OF PERSONS:
55 Maintenance of persons in Federal institutions
56 Maintenance of persons in private institutions
57 Lunch for needy children
58 Board and care of children
59 Maintenance of persons, miscellaneous

REPAIRS AND MAINTENANCE:
60 Office equipment
61 Cafeteria equipment
62 Vehicular equipment
63 Plant, plant equipment and printing equipment
64 ADP Equipment
65 Clothing
66 Musical instruments
67 Bridge painting and repair
68 Street repair
69 Repairs and maintenance, miscellaneous

REPAIRS AND MAINTENANCE PERFORMED BY OTHER DISTRICT AGENCIES:
93 Motor vehicles
94 Repairs and alterations of District property
96 Equipment

DUES:
71 Dues

OTHER SERVICES:
80 Services not covered by above categories

SERVICES PERFORMED BY OTHER DISTRICT AGENCIES:
90 RLA Relocation Assistance Fund
91 Collection of refuse
92 Laundry service
95 Plans and specifications (construction services)
98 Snow Removal
99 Services performed by other District agencies, miscellaneous

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
76 Printing Supplies, Paper												
77 Printing Supplies, Other												
80 Maintenance supplies												
81 Paint and painting supplies												
82 Lumber and wood products												
83 Street paint and markers												
84 License plates												
85 License plates - Special Series												
86 Tax stamps												
88 Office supplies												
89 Flags												
91 Ammunition and tear gas												
92 Gas mask supplies												
94 Samples (for investigation purposes)												
95 Religious												
96 Linens and blankets												
99 Miscellaneous supplies and materials, all other												
31 EQUIPMENT TO BE CAPITALIZED												
11 Passenger-carrying vehicles												
12 Trucks and tractors												
13 Construction												
14 Machinery and apparatus												
15 Cleaning												
16 Furniture, furnishings and fixtures												
17 Educational (including books)												
18 Recreational (including musical instruments)												
19 Telephone and radio												
20 Office												
21 Appliance, electric or electronic												
22 Scientific												
23 Culinary												
24 Traffic signals												
25 Street lights												
26 Fire Hose												
27 Snow												
28 Photographic and Special												
29 Equipment to be capitalized, miscellaneous												
31 Passenger-carrying vehicles, replacement												
32 Fire fighting tools and appliances												
33 Construction, replacement												
34 Guns												
35 Printing Equipment												
39 Telephone and radio, replacement												
ELECTRICAL:												
41 Equipment												
42 Repair parts												
43 Tools												
PLUMBING:												
44 Equipment												
45 Repair parts												
46 Tools												

STEAM :
47 Equipment
48 Repair parts
49 Tools

*71 Office and Classroom Equipment
*72 Playground and Gymnasium
*73 Typewriters
*74 Cafeteria Furniture
*75 Auditorium Equipment and Pianos
*76 Home Economics Equipment
*77 Musical Instruments
*78 Projection Equipment and Tape Recorders
*79 Shop Equipment
*80 Modern Foreign Language Equipment
*81 Mathematics Equipment
*82 Science Laboratory Equipment

32 EQUIPMENT NOT TO BE CAPITALIZED
*09 Administrative Reserve
51 Passenger-carrying vehicles
52 Trucks and Tractors
53 Construction
54 Machinery and apparatus
55 Cleaning
56 Furniture, furnishings and fixtures
57 Educational (including books)
58 Recreational (including musical instruments)
59 Telephone and radio
60 Office
61 Appliances, electric or electronic
62 Scientific
63 Culinary
64 Traffic signals
65 Street lights
66 Fire Hose
67 Snow
68 Library books
69 Equipment not to be capitalized, miscellaneous
70 Law Books
*71 Office and Classroom Equipment
*72 Playground and Gymnasium Equipment
*73 Typewriters
*74 Cafeteria Furniture
*75 Auditorium Equipment and Pianos
*76 Home Economics Equipment
*77 Musical Instruments
*78 Projection Equipment and Tape Recorders
*79 Shop Equipment
*80 Modern Foreign Language Equipment
*81 Mathematics Equipment
*82 Science Laboratory Equipment

* Additional sub-objects for use by the Dept. of Public Schools, only.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

33 LANDS AND STRUCTURES (acquired under contract)
- 11 Purchase of land
- 12 Construction of buildings and structures
- 13 Streets, tunnels and excavations
- 14 Bridges and viaducts
- 15 Sewers and water lines
- 16 Miscellaneous improvements and alterations

34 INVESTMENTS
- 11 Investments in U.S. securities
- 12 Investments in other securities
- 13 Advances to working capital funds
- 14 Accrued interest purchased

40 REVENUE SHARING
- 20 Cash transferred from revenue sharing depository account to appropriated fund revenue account

41 GRANTS AND SUBSIDIES
- 10 Aid to children of veterans of World War I and II
- 11 Aid in support of National Conference of Uniform State Laws
- 12 Grants and gratuities
- 13 Burial expense
- 14 Tuition
- 15 Student loans - Teacher's College
- 19 Miscellaneous grants and subsidies
- 20 Case services - rehabilitation or adjustment centers
- 21 Case services - Workshops
- 22 Case services - diagnostic procedures
- 23 Case services - surgery and treatment
- 24 Case services - prosthetic appliances
- 25 Case services - hospitalization and convalescent care
- 26 Case services - training and training materials
- 27 Case services - maintenance and transportation
- 28 Case services - Tools, equipment and licenses
- 29 Case services - other (specify)
- 31 Aid to Families with dependent children
- 32 Aid to Families with dependent children - Unemployed Fathers
- 33 Aid to Families with dependent children - Supplemental
- 34 Aid to Families with dependent children - Emergency
- 35 General Public Assistance
- 36 General Public Assistance - Emergency
- 37 Supplemental Security Income
- 40 Cash match - DC Funds
- 50 Stipends
- 51 Work study program

42 SETTLEMENT OF INSURANCE CLAIMS, INDEMNITIES, SUITS AND PENALTIES
- 11 Allowances
- 12 District Employee Disability Compensation
- 13 District Employee Unemployment Compensation
- 14 Insurance claims, miscellaneous
- 16 Damages to property
- 17 Damages for personal injuries
- 19 Indemnities miscellaneous
- 20 Reimbursement for loss of personal property

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
43 DEBT RETIREMENT, INTEREST AND TAXES												
10 Repayment of Federal loans												
11 Repayment of other loans												
12 Repayment of District share of cost of buildings												
13 Repayment of advance planning loans												
14 Interest on loans from Federal Government												
15 Interest on loans - other												
16 Interest on judgments, claims and refunds												
17 Interest, special or miscellaneous												
18 Taxes and assessments, miscellaneous												
44 REFUNDS (showing revenue symbol)												
REFUNDS - TAXES, REGULAR - GENERAL FUND:												
10 Realty, including penalties (9011 and 9012)												
12 Personal tangible property, including penalties (9013 and 9014)												
14 Alcoholic beverages (9021)												
17 Cigarette (9024)												
18 Insurance (9025)												
19 Excise, motor vehicle and trailer title certificates (9026)												
20 Sales and use (9028)												
21 Individual income (9031)												
22 Corporation franchise (9032)												
23 Unincorporated business franchise (9033)												
24 Inheritance (9041)												
25 Miscellaneous												
REFUNDS - TAXES, LICENSES AND OTHER - GENERAL FUND:												
26 Motor vehicle registration fees (9051)												
27 Alcoholic beverage licenses (9052)												
28 Building structure and equipment permits (9053)												
29 Certificates of occupancy (9054)												
30 Corporation and unincorporated business licenses (9057)												
31 Dog licenses (9058)												
32 Insurance licenses (9062)												
33 Occupational and business licenses, other than insurance (9064)												
34 Vocations and professions, licenses and fees (9065)												
35 Refrigeration and plumbing permits (9067)												
36 Electric permits (9068)												
37 Public space excavation permits (9069)												
38 Trade, business or professional licenses (9070)												
39 Miscellaneous												
REFUNDS - CHARGES AND MISCELLANEOUS - GENERAL FUND:												
40 Boiler inspections (9102)												
41 Elevator inspections (9103)												
42 Police Department, reproduction of accident reports (9106)												
43 Smoke regulations (9108)												
44 Health Department, transcript of records (9123)												
45 D.C. General Hospital - pay patients (9124)												
46 Glenn Dale Hospital - Pay patients (9125)												
47 Recovery of payments a/c indigent cases in hospitals (9126)												
48 Board and care of children (9141)												
49 D.C. Village - pay patients (9142)												
50 Tuition - nonresident pupils												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
51 Public Library fees (9171)												
52 Commercial charges, miscellaneous (9181 to 9194)												
53 Surveyor's Office (9215)												
54 Zoning Commission (9217)												
55 Miscellaneous charges for current services												
56 Fines - Juvenile Court (9303)												
57 Fines - Superior Court of D.C. U.S. Cases (9305)												
58 Fines - Superior Court of D.C. D.C. Cases (9306)												
59 Fines - Superior Court of D.C. U.S. Traffic Cases (9307)												
60 Expenses (9389)												
61 Miscellaneous, other												
SANITARY SEWAGE WORKS FUND:												
71 Sewer service (501)												
72 Sewage Fund, miscellaneous												
MOTOR VEHICLE PARKING FUND:												
73 Motor Vehicle Parking Fund, miscellaneous												
HIGHWAY FUND:												
26 Motor vehicle registration fees (717)												
74 Gasoline tax (701)												
75 Highway Fund, miscellaneous												
WATER FUND:												
76 Water Service (801)												
77 Water Fund, miscellaneous												
MISCELLANEOUS REFUNDS:												
81 Sale of property held for taxes												
82 Retirement deductions												
83 Miscellaneous Trust Fund deposits												
84 Repayment of advances by Federal Government												
85 Deposit transfers to miscellaneous revenues												
50 UNAUDITED												
10 Commissioner's allotment												
20 Ceremony expenses												
30 Metropolitan Police, confidential												
40 Miscellaneous												

CHART D

COST CENTER/ACCOUNTABLE OFFICE FINANCIAL PLAN[1/] , OBLIGATIONS[2/] , AND EXPENDITURES[3/] , BY MAIN AND SUB OBJECT ACCOUNTING CLASSES[4/] ; FEDERAL AND OTHER FUNDS[5/] FOR FY 1976.

PURPOSE: To provide summary financial data at the cost center/accountable office level, to reflect total resources available from federal and other funds.

INSTRUCTIONS: Complete pages 2-15 of Chart D for all accountable offices/cost centers other than schools; see the attached listing. Complete the tables on page C-1 in accordance with the instructions below.

CHART D SUMMARY TABLES

(Name of cost center/accountable office)

PERSONNEL SUMMARY	AUTHORIZED POSITIONS	POSITIONS FILLED 1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
TSA-15, REGULAR CLASSROOM TEACHERS					
TSA-15, SUBJECT AREA TEACHERS					
TSA-OTHER[6/]					
GS, PROFESSIONAL					
GS, CLERICAL AND OTHER					
WG/WB					
TOTAL					

Personnel summary data should be based on all authorized positions; temporary positions should be indicated by a non-add parenthetical item. For example, a cost center with 28 permanent and 3 temporary positions would be represented as 28(3).

TOTAL FEDERAL AND OTHER FUNDS	TOTAL	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
FINANCIAL PLAN					
OBLIGATIONS					
EXPENDITURES					

Total federal and other funds will reflect the total figures for pages 2-15.

FEDERAL AND OTHER FUNDS	TOTAL	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
FEDERAL GRANTS[7/] AND ASSISTANCE					
PRIVATE GRANTS[8/]					
GIFTS[9/]					
DONATIONS[10/]					

Federal and Other Funds will reflect the total figures for pages 2-15 in these four categories.

1/ Detailed quarterly allocation of the cost center's appropriation; the plan of obligations. Accountable office list attached.
2/ Commitments made to pay for products, services, goods and other purposes, as distinguished from the actual payments.
3/ The accrual of costs upon the receipt of goods and services.
4/ Central accounting system classes as contained in Mayor's Memorandum 75-86, July 1, 1975.
5/ Funds provided through grant contracts and agreements from Federal agencies, funds received from private sources (i.e. private grants, gifts, donations)
6/ All TSA-1 through TSA-14 employees and non-instructional TSA-15 employees: counselors, school psychologists, pupil personnel workers, librarians, and writer-editors.
7/ Funds provided through grant contracts and agreements from Federal government agencies (but does not include Federal government reimbursements).
8/ Funds received from private granting agencies, foundations and trusts.
9/ Goods, products or services received from private sources.
10/ Funds received from private sources which are not foundations, private granting agencies or trusts.

CHART D ATTACHMENT

LIST OF COST CENTERS/ACCOUNTABLE OFFICES: ADMINISTRATION AND SUPPORTIVE SERVICES

Presidential Building: Breakdown to accountable office level

Office of the Board of Education
Office of the Superintendent
Office of Student Affairs
State Education Office
Office of Labor Relations
Office of Federal Programs
Office of Associate Superintendent for Planning, Research, and Evaluation
Division of Research and Evaluation
Division of Planning and Development
Office of Associate Superintendent for Instructional Services
Division of Services for the Handicapped
Division of Career Development
Curriculum Council
Division of Continuing Education
Division of Pupil Personnel Services
Division of Communications
Office of the Deputy Superintendent for Management Systems
Division of Budget
Division of Control
Division of Logistical Support
Division of Plant Maintenance
Division of Data Processing
Division of Personnel
Food Services Section
Division of Facilities Planning
Division of Safety and Security

Region I, Old Congress Heights School, 6th & Alabama Ave, S.E.
Region II, Jefferson Jr. High School, 801 7th Street, S.W.
Region III, Old Carver School, 45th and Leet Streets, N.E.
Region IV, Madison School, 10th and G Streets, N.E.
Region V, Old Bruce School, 770 Kenyon Street, N.W.
Region VI, Shaed Elementary School, Douglass and Lincoln Road, N.E.

LEA Office, 1286 Upshur Street, N.W.

Pupil Personnel Center, Bladensburg Road Center, 1106 Bladensburg Road, N.E.
Pupil Personnel Center, Kennedy Street Center, 501 Kennedy St.,N.W.
Pupil Personnel Center, Kalarama Road Center, 1719 Kalorama Rd. N.W.
Pupil Personnel Center, 10th and G Streets, N.E.
Pupil Personnel Center, Penn Branch Center, 3242-A Penn. Avenue, S.E
Pupil Personnel Center, Emery Community School, Lincoln Road and S Street, N.E.

Warehouse Center, 2000 Adams Place, N.E.
Warehouse Annex, 2040 West Virginia Avenue, N.E.
Maintenance Shop
Transportation Center, 2115 5th Street, N.E.
Harbor Garage

Art, 14th and Jackson Streets, N.E.
Bilingual, 4820 Howard Street, N.W.
Career Development Exemplary, 24th and Benning Road, N.E.
English for Latin Americans, 1470 Irving Street, N.W.
Health, Physical Education, Athletics and Safety, 5th and K, St. N.E.
Library Science, 801 7th Street, S.W.
In Work Experience Program, 770 Kenyon Street, N.W.
Media, 1709 3rd Street, N.E.
Perry, M Street between 1st and New Jersey Ave., N.E.
RENP, 2124 M L King Avenue, S.E.
Special Education, 4820 Howard Street, N.W.
State Right to Read, 10th and Monroe Streets, N.E.
Title I Office, 1286 Upshur Street, N.W.
Title III, English, 5th Street, Between G St. and Va., Ave., S.E.
Urban Environmental Education, 12th and E Streets, S.E.
Urban Teachers Corps, Portal School, 5th and K Streets, N.E.

Radio, TV and Filmmaking Division, 1709 3rd Street, N.E.
Public Information, 3rd and R Streets, N.E.
Bilinqual Information, 1709 3rd Street, N.E.

MAIN OBJECT CODES FOR PERSONNEL SERVICES

(Type of Position)

DISTRICT POSITIONS

1A: FULL TIME PERMANENT POSITIONS approved by Congress.

1B: FULL TIME PERMANENT POSITIONS approved by Congress and filled by more than one part time employee (split positions).

1C: PART TIME PERMANENT POSITIONS approved by Congress.

1D: FULL TIME TEMPORARY POSITIONS approved by Congress.

1E: PART TIME TEMPORARY POSITIONS approved by Congress.

1F: FUNDING APPROVED BY CONGRESS without positions.

1G: FULL TIME TEMPORARY POSITIONS approved by OBFM and financed by appropriated and/or capital outlay funds.

1H: PART TIME TEMPORARY POSITIONS approved by OBFM and financed by appropriated and/or capital outlay funds.

GRANT POSITIONS

1J: Full time positions authorized by grant contracts and funded 100% from grant funds.

1K: Part time positions authorized by grant contracts and funded 100% from grant funds.

1L: Full time positions authorized by grant contracts and funded less than 100% from grant funds.

1M: Part time positions authorized by grant contracts and funded less than 100% from grant funds.

1N: Funding approved by grant contracts without positions.

OTHER POSITIONS

1P: Positions that are funded 100% from reimbursements to agencies' appropriations.

1Q: Positions that are funded less than 100% from reimbursements to agencies' appropriations.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

1R: Positions that are 100% funded from revolving and trust funds.

1S: Positions that are funded less than 100% from revolving and trust funds.

1T: Funding from reimbursements, revolving funds, trust funds, without positions.

1Y: Positions that are funded from revenue sharing funds.

1Z: Other charges not specified above.

SUB OBJECT CODES FOR PERSONNEL SERVICES

(Regular and premium pay by pay plan or special pay schedules)

01	Classified:	Regular pay
02	Classified:	Night differential
03	Classified:	Holiday pay
04	Classified:	Overtime pay
06	Classified:	Sunday premium
08	Classified:	Terminal leave
		General Schedule
		Crossing Guards
		G.S.; Special Hire Rates
		D. C. Bail Agency
		Supply Clerks, Student Assistants, etc.
		Food Services - Annual
11	Wage Board:	Regular pay
12	Wage Board:	Night differential
13	Wage Board:	Holiday pay
14	Wage Board:	Overtime pay
16	Wage Board:	Sunday premium
18	Wage Board:	Terminal leave
		Fed. Coordinated Wage Scale System, non-supervisory
		Wage Scale, Leader
		Wage Scale, Supervisory
		Wage Board, Printing
		Wage Board, Food Services
21	Uniformed:	Regular pay
23	Uniformed:	Holiday pay
24	Uniformed:	Overtime pay
28	Uniformed:	Terminal leave
29	Uniformed:	Longevity
		Policemen
		Firemen: Non-Fire Fighting Class
		Firemen: Fire Fighting Class

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

		ENTER "NOT APPLICABLE" WHERE APPROPRIATE											
		1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			[illegible]		
		Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
33	TSA -- Sabatical Leave												
31	TSA, Voc. and Higher Ed., 12 months: Regular pay												
37	TSA, Voc. and Higher Ed., 12 months: Extra duty												
38	TSA, Voc. and Higher Ed., 12 months: Terminal leave												
	TSA, Teachers Retirement												
	TSA, Civil Service Retirement												
	Washington Technical Institute; Adm. Salary Schedule												
	Board of Higher Education; Academic Admin. Salary Schedule												
41	TSA, Voc. and Higher Ed., 10 months: Regular pay												
47	TSA, Voc. and Higher Ed., 10 months: Extra duty												
48	TSA, Voc. and Higher Ed., 10 months: Terminal leave												
	TSA, Teachers Retirement												
	TSA, Civil Service Retirement												
	Washington Technical Institute; Faculty Salary Schedule												
	Board of Higher Education; Faculty Salary Schedule												
61	Special Pay Schedules: Regular pay												
62	Special Pay Schedules: Night differential												
63	Special Pay Schedules: Holiday pay												
64	Special Pay Schedules: Overtime pay												
66	Special Pay Schedules: Sunday premium												
68	Special Pay Schedules: Terminal leave												
	Armory Board												
	Interns and student nurses												
	Mayor and Deputy Mayor												
	Armory Board per diem CFWS N.D. only												
	Armory Board (Reg) per diem												
	Armory Board (Non-Reg) per diem												
	Project Option (WTI)												
	New Careers WTI, Title 18; clic program												
	College Work Study; WTI Work Study												
	Summer Aid Programs												
	In-School Students enrollee Title 1-B												
	Student Enrollee, Title 1-C or 2-A												
	Student Enrollee, Title 1-C or 2-A												
	Out-of-School Student enrollee Title 1-B												
	Experts and consultants												

				ENTER "NOT APPLICABLE" WHERE APPROPRIATE															
		1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			(4)								
		Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures						
71	Wage Scale Recreation: Regular pay																		
72	Wage Scale Recreation: Night differential																		
73	Wage Scale Recreation: Holiday pay																		
74	Wage Scale Recreation: Overtime pay																		
76	Wage Scale Recreation: Sunday premium																		
78	Wage Scale Recreation: Terminal leave																		
	Wage Scale Recreation																		
	Wage Scale Recreation; Summer Roll																		
	OTHER CHARGES																		
90	Judges Salary																		
91	Agency and Board Members																		
	D. C. Council																		
	Board members, Board of Education																		
	Board members, Board of Professions and Occupations																		
	Board members, Board of Appeals and Review																		
	Board members, Board of Planning and Zoning																		
	Board members, Board of Labor Relations																		
	Board members, Board of Elections																		
	Board members, Commission on Judicial Disabilities and Tenure																		
93	Substitute teachers (Public Schools) Part time teachers (FCC, WTI, DCTC)																		
94	Evening teachers (Public Schools) Tutors and Teaching Assistants (FCC)																		
96	Sequestered Juror Fees																		
97	Convalescents and Inmates																		
98	Witness Fees																		
99	Juror Fees																		

		Enter "Not Applicable" where appropriate											
		1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
		Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
12	PERSONNEL BENEFITS												
	11 Insurance (Group Life)												
	12 Health Benefits												
	13 Retirement Contributions - Civil Service												
	14 D.C. Contribution to Teachers' Retirement and Annuity Fund												
	15 Retirement Contributions - FICA												
	17 Uniform allowance												
	18 Employee awards												
	19 Notary expense												
	20 Undistributed (agency contributions)												
	21 Personnel Benefits, miscellaneous												
13	BENEFITS FOR FORMER PERSONNEL												
	11 Retired school officers and teachers												
	12 Retired policeman and firemen												
	13 Policemen and firemen beneficiaries												
	14 Retired judges												
	15 Judges beneficiaries												
20	OUT OF CITY TRAVEL												
	10 Bus or taxi												
	11 Rental of passenger motor vehicles												
	12 Regular automobile allowance												
	13 Super automobile allowance												
	15 Travel expenses for lecturers and experts												
	16 Travel expenses for appointees												
	17 Travel expenses for employees training program												
	18 Transportation of athletic teams												
	19 Travel and transportation of persons, miscellaneous												
21	TRAVEL AND TRANSPORTATION OF PERSONS												
	10 Bus or taxi (local)												
	11 Rental of passenger motor vehicles (local)												
	12 Regular automobile allowance (local)												
	13 Super automobile allowance (local)												
	15 Travel expenses for lecturers and experts (local)												
	16 Travel expenses for appointees (local)												
	17 Travel expenses for employees training program (local)												
	18 Transportation of athletic teams (local)												
	19 Travel and transportation of persons, miscellaneous (local)												
22	TRANSPORTATION OF THINGS												
	11 Transportation of supplies and equipment												
	12 Transportation of household goods and personal effects												
	13 Delivery charges												
	15 Rental of trucks												
	16 Parcel post charges												
	19 Transportation of things, miscellaneous												
23	RENT, COMMUNICATION, AND UTILITY SERVICES												
	RENT:												
	11 Rent of land, buildings and structures												
	12 National Capital Housing Authority												
	13 Board of Education												
	14 Rent of office machines												
	16 Rent of equipment, other												
	17 Rent of films												
	18 Improvements and alterations to leased property												
	19 Rent, miscellaneous												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

COMMUNICATION SERVICES:
21 Postage
22 Penalty mail (franking privilege)
23 Telephone switchboard and service charges reimbursed to the Department of Highways and Traffic
24 Telephone installation and service charges (local)
25 Telephone service charges (long distance)
26 Telegraph service
27 Teletype service
28 Telephone service charges (ADP)

UTILITY SERVICES:
31 Electricity
32 Gas
33 Steam
34 Water
35 Electricity (Traffic Signal)
36 Electricity (Metered)
39 Utility Services other than above

24 PRINTING AND REPRODUCTION
11 Printing DC forms (other than offices supplies)
12 Printing pamphlets and literature
13 Printing, educational
15 Printing Services, Commercial
16 Printing Services, Contractual
21 Duplicating
31 Binding
41 Photostating and blueprinting
97 Printing (performed by other District agencies)

25 OTHER SERVICES (contractual)
INSURANCE:
11 Surety bond
12 Insurance for driver training cars
13 Insurance for carryalls and buses
19 Insurance, miscellaneous

ADVERTISING:
21 Advertising bids
22 Advertising taxes
29 Advertising, miscellaneous

FEES:
31 Fees, professional services (consultants, etc.)
32 Fees, real estate appraisers
33 Fees, abstracting land titles (not resulting in acquisition)
34 Fees, veterinarians
35 Fees, medical consultants
39 Fees, miscellaneous

26 SUPPLIES AND MATERIALS

SPECIAL SCHOOL SUPPLIES:
*02 Instructional Purchases
*05 Athletic Apparel and Accessories

CLEANING AND TOILET:
11 Custodial supplies and tools
14 Toiletries (face soap, deodorant, razors & blades, cosmetics, etc

SCIENTIFIC, EDUCATIONAL AND MEDICAL:
20 Laboratory, including chemicals
21 Reference materials (does not include library stock)
22 Subscriptions to newspapers and periodicals
23 Educational
24 Photographic
25 Recreational
26 Drugs and medicinal
27 Hospital and surgical
28 Orthopedic, optical, dental appliances, etc.
29 Scientific, educational and medical miscellaneous

FUEL:
31 Heating fuel (oil and coal)
32 Equipment fuel (including motor vehicles)
39 Fuel, miscellaneous

WEARING APPAREL:
41 Uniforms
42 Clothing
43 Protective clothing

PROVISIONS:
51 Meats and meat products
52 Fresh vegetables
53 Canned goods
54 Milk and milk products
59 Provisions, miscellaneous

MECHANICAL, ELECTRONIC, AND MISCELLANEOUS:
61 Tires, and tubes
62 Repair parts, automotive
63 Repair parts, other
64 Farm, including forage
65 Lubricants
66 Sign materials
67 Traffic signal materials
69 Stone, slag and emulsion
70 ADP supplies
71 Radio parts and tubes
72 Appliance parts
73 Cable, wire, etc.
74 Light bulbs and tubes
75 Communication supplies

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

SPECIAL AND MISCELLANEOUS SERVICES:
40 Towing
41 Stenographic services
42 Reporting services
43 Emergency expenses
44 Architectural services (including plans, specifications and surveys by contract)
45 Examination grading
46 Testing of materials
47 Registration (for meetings and conferences)
48 Tuition for employees training program (including registration)
49 Accreditation Services
51 Language recording services
52 Film processing
53 Razing unsafe and/or insanitary buildings
54 Special and miscellaneous services, miscellaneous

MAINTENANCE OF PERSONS:
55 Maintenance of persons in Federal institutions
56 Maintenance of persons in private institutions
57 Lunch for needy children
58 Board and care of children
59 Maintenance of persons, miscellaneous

REPAIRS AND MAINTENANCE:
60 Office equipment
61 Cafeteria equipment
62 Vehicular equipment
63 Plant, plant equipment and printing equipment
64 ADP Equipment
65 Clothing
66 Musical instruments
67 Bridge painting and repair
68 Street repair
69 Repairs and maintenance, miscellaneous

REPAIRS AND MAINTENANCE PERFORMED BY OTHER DISTRICT AGENCIES:
93 Motor vehicles
94 Repairs and alterations of District property
96 Equipment

DUES:
71 Dues

OTHER SERVICES:
89 Services not covered by above categories

SERVICES PERFORMED BY OTHER DISTRICT AGENCIES:
90 RLA Relocation Assistance Fund
91 Collection of refuse
92 Laundry service
95 Plans and specifications (construction services)
98 Snow Removal
99 Services performed by other District agencies, miscellaneous

LETTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Planned Use	Obligations	Expenditures	Planned Use	Obligations	Expenditures	Planned Use	Obligations	Expenditures	Planned Use	Obligations	Expenditures

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
76 Printing Supplies, Paper												
77 Printing Supplies, Other												
80 Maintenance supplies												
81 Paint and painting supplies												
82 Lumber and wood products												
83 Street paint and markers												
84 License plates												
85 License plates - Special Series												
86 Tax stamps												
88 Office supplies												
89 Flags												
91 Ammunition and tear gas												
92 Gas mask supplies												
94 Samples (for investigation purposes)												
95 Religious												
96 Linens and blankets												
99 Miscellaneous supplies and materials, all other												
31 EQUIPMENT TO BE CAPITALIZED												
11 Passenger-carrying vehicles												
12 Trucks and tractors												
13 Construction												
14 Machinery and apparatus												
15 Cleaning												
16 Furniture, furnishings and fixtures												
17 Educational (including books)												
18 Recreational (including musical instruments)												
19 Telephone and radio												
20 Office												
21 Appliance, electric or electronic												
22 Scientific												
23 Culinary												
24 Traffic signals												
25 Street lights												
26 Fire Hose												
27 Snow												
28 Photographic and Special												
29 Equipment to be capitalized, miscellaneous												
31 Passenger-carrying vehicles, replacement												
32 Fire fighting tools and appliances												
33 Construction, replacement												
34 Guns												
35 Printing Equipment												
39 Telephone and radio, replacement												
ELECTRICAL:												
41 Equipment												
42 Repair parts												
43 Tools												
PLUMBING:												
44 Equipment												
45 Repair parts												
46 Tools												

STEAM :
47 Equipment
48 Repair parts
49 Tools

*71 Office and Classroom Equipment
*72 Playground and Gymnasium
*73 Typewriters
*74 Cafeteria Furniture
*75 Auditorium Equipment and Pianos
*76 Home Economics Equipment
*77 Musical Instruments
*78 Projection Equipment and Tape Recorders
*79 Shop Equipment
*80 Modern Foreign Language Equipment
*81 Mathematics Equipment
*82 Science Laboratory Equipment

32 EQUIPMENT NOT TO BE CAPITALIZED
*09 Administrative Reserve
51 Passenger-carrying vehicles
52 Trucks and Tractors
53 Construction
54 Machinery and apparatus
55 Cleaning
56 Furniture, furnishings and fixtures
57 Educational (including books)
58 Recreational (including musical instruments)
59 Telephone and radio
60 Office
61 Appliances, electric or electronic
62 Scientific
63 Culinary
64 Traffic signals
65 Street lights
66 Fire Hose
67 Snow
68 Library books
69 Equipment not to be capitalized, miscellaneous
70 Law Books
*71 Office and Classroom Equipment
*72 Playground and Gymnasium Equipment
*73 Typewriters
*74 Cafeteria Furniture
*75 Auditorium Equipment and Pianos
*76 Home Economics Equipment
*77 Musical Instruments
*78 Projection Equipment and Tape Recorders
*79 Shop Equipment
*80 Modern Foreign Language Equipment
*81 Mathematics Equipment
*82 Science Laboratory Equipment

* Additional sub-objects for use by the Dept. of Public Schools, only.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
33 LANDS AND STRUCTURES (acquired under contract)												
11 Purchase of land												
12 Construction of buildings and structures												
13 Streets, tunnels and excavations												
14 Bridges and viaducts												
15 Sewers and water lines												
16 Miscellaneous improvements and alterations												
34 INVESTMENTS												
11 Investments in U.S. securities												
12 Investments in other securities												
13 Advances to working capital funds												
14 Accrued interest purchased												
40 REVENUE SHARING												
20 Cash transferred from revenue sharing depository account to appropriated fund revenue account												
41 GRANTS AND SUBSIDIES												
10 Aid to children of veterans of World War I and II												
11 Aid in support of National Conference of Uniform State Laws												
12 Grants and gratuities												
13 Burial expense												
14 Tuition												
15 Student loans - Teacher's College												
19 Miscellaneous grants and subsidies												
20 Case services - rehabilitation or adjustment centers												
21 Case services - Workshops												
22 Case services - diagnostic procedures												
23 Case services - surgery and treatment												
24 Case services - prosthetic appliances												
25 Case services - hospitalization and convalescent care												
26 Case services - training and training materials												
27 Case services - maintenance and transportation												
28 Case services - Tools, equipment and licenses												
29 Case services - other (specify)												
31 Aid to Families with dependent children												
32 Aid to Families with dependent children - Unemployed Fathers												
33 Aid to Families with dependent children - Supplemental												
34 Aid to Families with dependent children - Emergency												
35 General Public Assistance												
36 General Public Assistance - Emergency												
37 Supplemental Security Income												
40 Cash match - DC Funds												
50 Stipends												
51 Work study program												
42 SETTLEMENT OF INSURANCE CLAIMS, IDEMNITIES, SUITS AND PENALTIES												
11 Allowances												
12 District Employee Disability Compensation												
13 District Employee Unemployment Compensation												
14 Insurance claims, miscellaneous												
16 Damages to property												
17 Damages for personal injuries												
19 Indemnities miscellaneous												
20 Reimbursement for loss of personal property												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
43 DEBT RETIREMENT, INTEREST AND TAXES												
10 Repayment of Federal loans												
11 Repayment of other loans												
12 Repayment of District share of cost of buildings												
13 Repayment of advance planning loans												
14 Interest on loans from Federal Government												
15 Interest on loans - other												
16 Interest on judgments, claims and refunds												
17 Interest, special or miscellaneous												
18 Taxes and assessments, miscellaneous												
44 REFUNDS (showing revenue symbol)												
REFUNDS - TAXES, REGULAR - GENERAL FUND:												
10 Realty, including penalties (9011 and 9012)												
12 Personal tangible property, including penalties (9013 and 9014)												
14 Alcoholic beverages (9021)												
17 Cigarette (9024)												
18 Insurance (9025)												
19 Excise, motor vehicle and trailer title certificates (9026)												
20 Sales and use (9028)												
21 Individual income (9031)												
22 Corporation franchise (9032)												
23 Unincorporated business franchise (9033)												
24 Inheritance (9041)												
25 Miscellaneous												
REFUNDS - TAXES, LICENSES AND OTHER - GENERAL FUND:												
26 Motor vehicle registration fees (9051)												
27 Alcoholic beverage licenses (9052)												
28 Building structure and equipment permits (9053)												
29 Certificates of occupancy (9054)												
30 Corporation and unincorporated business licenses (9057)												
31 Dog licenses (9058)												
32 Insurance licenses (9062)												
33 Occupational and business licenses, other than insurance (9064)												
34 Vocations and professions, licenses and fees (9065)												
35 Refrigeration and plumbing permits (9067)												
36 Electric permits (9068)												
37 Public space excavation permits (9069)												
38 Trade, business or professional licenses (9070)												
39 Miscellaneous												
REFUNDS - CHARGES AND MISCELLANEOUS - GENERAL FUND:												
40 Boiler inspections (9102)												
41 Elevator inspections (9103)												
42 Police Department, reproduction of accident reports (9106)												
43 Smoke regulations (9108)												
44 Health Department, transcript of records (9123)												
45 D.C. General Hospital - pay patients (9124)												
46 Glenn Dale Hospital - Pay patients (9125)												
47 Recovery of payments a/c indigent cases in hospitals (9126)												
48 Board and care of children (9141)												
49 D.C. Village - pay patients (9142)												
50 Tuition - nonresident pupils												

CHART E

AGGREGATE COSTS[1] IN MAIN AND SUB OBJECT ACCOUNTING CLASSES[2] FOR PUBLIC SCHOOLS; D.C. FUNDS[3] FOR FY 1976.

PURPOSE: To provide summary financial data for the Public Schools of the District of Columbia to reflect total resources available from D.C. funds.

INSTRUCTIONS: Complete pages 2-15 of Chart E to reflect the approved financial plan, obligations, and actual expenditures. This chart shall reconcile with all cost center financial information presented on Charts A and C. Complete the tables on page E-1 in accordance with the instructions below.

CHART E SUMMARY TABLES

Aggregate Costs-D.C. Funds

		POSITIONS FILLED			
PERSONNEL SUMMARY	AUTHORIZED POSITIONS	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
TSA-15, REGULAR CLASSROOM TEACHERS					
TSA-15, SUBJECT AREA TEACHERS					
TSA-OTHER 4/					
GS, PROFESSIONAL					
GS, CLERICAL AND OTHER					
WG/WB					
TOTAL					

Personnel summary data should be based on all authorized positions; temporary positions should be indicated by a non-add parenthetical item. For example, a cost center with 28 permanent and 3 temporary positions would be represented as 28(3).

PUPIL DATA	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
OFFICIAL ENROLLMENT				
AVERAGE DAILY MEMBERSHIP				
AVERAGE DAILY ATTENDANCE				

Pupil data should reflect the official October enrollment, quarterly average daily membership, and quarterly average daily attendance.

TOTAL D.C. FUNDS	TOTAL	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
FINANCIAL PLAN					
OBLIGATIONS					
EXPENDITURES					

Total D.C. funds will reflect the total figures for pages 2-15.

1/ Sum of all cost centers combined (each school and accountable office).
2/ Central accounting system classes as contained in Mayor's Memorandum 75-86, July 1, 1975.
3/ Funds appropriated by Congress in the operating budget.
4/ All TSA-1 through TSA-14 employees and non-instructional TSA-15 employees: counselors, school psychologists, pupil personnel workers, librarians, and writer-editors.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
51 Public Library fees (9171)												
52 Commercial charges, miscellaneous (9181 to 9194)												
53 Surveyor's Office (9215)												
54 Zoning Commission (9217)												
55 Miscellaneous charges for current services												
56 Fines - Juvenile Court (9303)												
57 Fines - Superior Court of D.C. U.S. Cases (9305)												
58 Fines - Superior Court of D.C. D.C. Cases (9306)												
59 Fines - Superior Court of D.C. U.S. Traffic Cases (9307)												
60 Expenses (9389)												
61 Miscellaneous, other												
SANITARY SEWAGE WORKS FUND:												
71 Sewer service (501)												
72 Sewage Fund, miscellaneous												
MOTOR VEHICLE PARKING FUND:												
73 Motor Vehicle Parking Fund, miscellaneous												
HIGHWAY FUND:												
26 Motor vehicle registration fees (717)												
74 Gasoline tax (701)												
75 Highway Fund, miscellaneous												
WATER FUND:												
76 Water Service (801)												
77 Water Fund, miscellaneous												
MISCELLANEOUS REFUNDS:												
81 Sale of property held for taxes												
82 Retirement deductions												
83 Miscellaneous Trust Fund deposits												
84 Repayment of advances by Federal Government												
85 Deposit transfers to miscellaneous revenues												
90 UNAUDITED												
10 Commissioner's allotment												
20 Ceremony expenses												
30 Metropolitan Police, confidential												
40 Miscellaneous												

MAIN OBJECT CODES FOR PERSONNEL SERVICES

(Type of Position)

DISTRICT POSITIONS

1A: FULL TIME PERMANENT POSITIONS approved by Congress.

1B: FULL TIME PERMANENT POSITIONS approved by Congress and filled by more than one part time employee (split positions).

1C: PART TIME PERMANENT POSITIONS approved by Congress.

1D: FULL TIME TEMPORARY POSITIONS approved by Congress.

1E: PART TIME TEMPORARY POSITIONS approved by Congress.

1F: FUNDING APPROVED BY CONGRESS without positions.

1G: FULL TIME TEMPORARY POSITIONS approved by OBFM and financed by appropriated and/or capital outlay funds.

1H: PART TIME TEMPORARY POSITIONS approved by OBFM and financed by appropriated and/or capital outlay funds.

GRANT POSITIONS

1J: Full time positions authorized by grant contracts and funded 100% from grant funds.

1K: Part time positions authorized by grant contracts and funded 100% from grant funds.

1L: Full time positions authorized by grant contracts and funded less than 100% from grant funds.

1M: Part time positions authorized by grant contracts and funded less than 100% from grant funds.

1N: Funding approved by grant contracts without positions.

OTHER POSITIONS

1P: Positions that are funded 100% from reimbursements to agencies' appropriations.

1Q: Positions that are funded less than 100% from reimbursements to agencies' appropriations.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

1R: Positions that are 100% funded from revolving and trust funds.

1S: Positions that are funded less than 100% from revolving and trust funds.

1T: Funding from reimbursements, revolving funds, trust funds, without positions.

1Y: Positions that are funded from revenue sharing funds.

1Z: Other charges not specified above.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			[illegible]		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

SUB OBJECT CODES FOR PERSONNEL SERVICES

(Regular and premium pay by pay plan or special pay schedules)

01	Classified:	Regular pay
02	Classified:	Night differential
03	Classified:	Holiday pay
04	Classified:	Overtime pay
06	Classified:	Sunday premium
08	Classified:	Terminal leave

General Schedule
Crossing Guards
G.S.; Special Hire Rates

D. C. Bail Agency
Supply Clerks, Student Assistants, etc.
Food Services - Annual

11	Wage Board:	Regular pay
12	Wage Board:	Night differential
13	Wage Board:	Holiday pay
14	Wage Board:	Overtime pay
16	Wage Board:	Sunday premium
18	Wage Board:	Terminal leave

Fed. Coordinated Wage Scale System, non-supervisory
Wage Scale, Leader
Wage Scale, Supervisory

Wage Board, Printing
Wage Board, Food Services

21	Uniformed:	Regular pay
23	Uniformed:	Holiday pay
24	Uniformed:	Overtime pay
28	Uniformed:	Terminal leave
29	Uniformed:	Longevity

Policemen
Firemen: Non-Fire Fighting Class
Firemen: Fire Fighting Class

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
33 TSA -- Sabatical Leave												
31 TSA, Voc. and Higher Ed., 12 months: Regular pay												
37 TSA, Voc. and Higher Ed., 12 months: Extra duty												
38 TSA, Voc. and Higher Ed., 12 months: Terminal leave												
TSA, Teachers Retirement												
TSA, Civil Service Retirement												
Washington Technical Institute; Adm. Salary Schedule												
Board of Higher Education; Academic Admin. Salary Schedule												
41 TSA, Voc. and Higher Ed., 10 months: Regular pay												
47 TSA, Voc. and Higher Ed., 10 months: Extra duty												
48 TSA, Voc. and Higher Ed., 10 months: Terminal leave												
TSA, Teachers Retirement												
TSA, Civil Service Retirement												
Washington Technical Institute; Faculty Salary Schedule												
Board of Higher Education; Faculty Salary Schedule												
61 Special Pay Schedules: Regular pay												
62 Special Pay Schedules: Night differential												
63 Special Pay Schedules: Holiday pay												
64 Special Pay Schedules: Overtime pay												
66 Special Pay Schedules: Sunday premium												
68 Special Pay Schedules: Terminal leave												
Armory Board												
Interns and student nurses												
Mayor and Deputy Mayor												
Armory Board per diem CFWS N.D. only												
Armory Board (Reg) per diem												
Armory Board (Non-Reg) per diem												
Project Option (WTI)												
New Careers WTI, Title 18; clic program												
College Work Study; WTI Work Study												
Summer Aid Programs												
In-School Students enrollee Title 1-B												
Student Enrollee, Title 1-C or 2-A												
Student Enrollee, Title 1-C or 2-A												
Out-of-School Student enrollee Title 1-B												
Experts and consultants												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

71 Wage Scale Recreation: Regular pay
72 Wage Scale Recreation: Night differential
73 Wage Scale Recreation: Holiday pay
74 Wage Scale Recreation: Overtime pay
76 Wage Scale Recreation: Sunday premium
78 Wage Scale Recreation: Terminal leave

Wage Scale Recreation
Wage Scale Recreation; Summer Roll

OTHER CHARGES

90 Judges Salary
91 Agency and Board Members

D. C. Council
Board members, Board of Education
Board members, Board of Professions and Occupations
Board members, Board of Appeals and Review
Board members, Board of Planning and Zoning
Board members, Board of Labor Relations
Board members, Board of Elections
Board members, Commission on Judicial Disabilities and Tenure

93 Substitute teachers (Public Schools)
Part time teachers (FCC, WTI, DCTC)
94 Evening teachers (Public Schools)
Tutors and Teaching Assistants (FCC)
96 Sequestered Juror Fees
97 Convalescents and Inmates
98 Witness Fees
99 Juror Fees

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

12 PERSONNEL BENEFITS
- 11 Insurance (Group Life)
- 12 Health Benefits
- 13 Retirement Contributions - Civil Service
- 14 D.C. Contribution to Teachers' Retirement and Annuity Fund
- 15 Retirement Contributions - FICA
- 17 Uniform allowance
- 18 Employee awards
- 19 Notary expense
- 20 Undistributed (agency contributions)
- 21 Personnel Benefits, miscellaneous

13 BENEFITS FOR FORMER PERSONNEL
- 11 Retired school officers and teachers
- 12 Retired policeman and firemen
- 13 Policemen and firemen beneficiaries
- 14 Retired judges
- 15 Judges beneficiaries

20 OUT OF CITY TRAVEL
- 10 Bus or taxi
- 11 Rental of passenger motor vehicles
- 12 Regular automobile allowance
- 13 Super automobile allowance
- 15 Travel expenses for lecturers and experts
- 16 Travel expenses for appointees
- 17 Travel expenses for employees training program
- 18 Transportation of athletic teams
- 19 Travel and transportation of persons, miscellaneous

21 TRAVEL AND TRANSPORTATION OF PERSONS
- 10 Bus or taxi (local)
- 11 Rental of passenger motor vehicles (local)
- 12 Regular automobile allowance (local)
- 13 Super automobile allowance (local)
- 15 Travel expenses for lecturers and experts (local)
- 16 Travel expenses for appointees (local)
- 17 Travel expenses for employees training program (local)
- 18 Transportation of athletic teams (local)
- 19 Travel and transportation of persons, miscellaneous (local)

22 TRANSPORTATION OF THINGS
- 11 Transportation of supplies and equipment
- 12 Transportation of household goods and personal effects
- 13 Delivery charges
- 15 Rental of trucks
- 16 Parcel post charges
- 19 Transportation of things, miscellaneous

23 RENT, COMMUNICATION, AND UTILITY SERVICES

RENT:
- 11 Rent of land, buildings and structures
- 12 National Capital Housing Authority
- 13 Board of Education
- 14 Rent of office machines
- 16 Rent of equipment, other
- 17 Rent of films
- 18 Improvements and alterations to leased property
- 19 Rent, miscellaneous

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

COMMUNICATION SERVICES:
21 Postage
22 Penalty mail (franking privilege)
23 Telephone switchboard and service charges reimbursed to the Department of Highways and Traffic
24 Telephone installation and service charges (local)
25 Telephone service charges (long distance)
26 Telegraph service
27 Teletype service
28 Telephone service charges (ADP)

UTILITY SERVICES:
31 Electricity
32 Gas
33 Steam
34 Water
35 Electricity (Traffic Signal)
36 Electricity (Metered)
39 Utility Services other than above

24 PRINTING AND REPRODUCTION
11 Printing DC forms (other than offices supplies)
12 Printing pamphlets and literature
13 Printing, educational
15 Printing Services, Commercial
16 Printing Services, Contractual
21 Duplicating
31 Binding
41 Photostating and blueprinting
97 Printing (performed by other District agencies)

25 OTHER SERVICES (contractual)
INSURANCE:
11 Surety bond
12 Insurance for driver training cars
13 Insurance for carryalls and buses
19 Insurance, miscellaneous

ADVERTISING:
21 Advertising bids
22 Advertising taxes
29 Advertising, miscellaneous

FEES:
31 Fees, professional services (consultants, etc.)
32 Fees, real estate appraisers
33 Fees, abstracting land titles (not resulting in acquisition)
34 Fees, veterinarians
35 Fees, medical consultants
39 Fees, miscellaneous

26 SUPPLIES AND MATERIALS

SPECIAL SCHOOL SUPPLIES:
*02 Instructional Purchases
*05 Athletic Apparel and Accessories

CLEANING AND TOILET:
11 Custodial supplies and tools
14 Toiletries (face soap, deodorant, razors & blades, cosmetics, etc

SCIENTIFIC, EDUCATIONAL AND MEDICAL:
20 Laboratory, including chemicals
21 Reference materials (does not include library stock)
22 Subscriptions to newspapers and periodicals
23 Educational
24 Photographic
25 Recreational
26 Drugs and medicinal
27 Hospital and surgical
28 Orthopedic, optical, dental appliances, etc.
29 Scientific, educational and medical miscellaneous

FUEL:
31 Heating fuel (oil and coal)
32 Equipment fuel (including motor vehicles)
39 Fuel, miscellaneous

WEARING APPAREL:
41 Uniforms
42 Clothing
43 Protective clothing

PROVISIONS:
51 Meats and meat products
52 Fresh vegetables
53 Canned goods
54 Milk and milk products
59 Provisions, miscellaneous

MECHANICAL, ELECTRONIC, AND MISCELLANEOUS:
61 Tires, and tubes
62 Repair parts, automotive
63 Repair parts, other
64 Farm, including forage
65 Lubricants
66 Sign materials
67 Traffic signal materials
69 Stone, slag and emulsion
70 ADP supplies
71 Radio parts and tubes
72 Appliance parts
73 Cable, wire, etc.
74 Light bulbs and tubes
75 Communication supplies

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
SPECIAL AND MISCELLANEOUS SERVICES:												
40 Towing												
41 Stenographic services												
42 Reporting services												
43 Emergency expenses												
44 Architectural services (including plans, specifications and surveys by contract)												
45 Examination grading												
46 Testing of materials												
47 Registration (for meetings and conferences)												
48 Tuition for employees training program (including registration)												
49 Accreditation Services												
51 Language recording services												
52 Film processing												
53 Razing unsafe and/or insanitary buildings												
54 Special and miscellaneous services, miscellaneous												
MAINTENANCE OF PERSONS:												
55 Maintenance of persons in Federal institutions												
56 Maintenance of persons in private institutions												
57 Lunch for needy children												
58 Board and care of children												
59 Maintenance of persons, miscellaneous												
REPAIRS AND MAINTENANCE:												
60 Office equipment												
61 Cafeteria equipment												
62 Vehicular equipment												
63 Plant, plant equipment and printing equipment												
64 ADP Equipment												
65 Clothing												
66 Musical instruments												
67 Bridge painting and repair												
68 Street repair												
69 Repairs and maintenance, miscellaneous												
REPAIRS AND MAINTENANCE PERFORMED BY OTHER DISTRICT AGENCIES:												
93 Motor vehicles												
94 Repairs and alterations of District property												
96 Equipment												
DUES:												
71 Dues												
OTHER SERVICES:												
89 Services not covered by above categories												
SERVICES PERFORMED BY OTHER DISTRICT AGENCIES:												
90 RLA Relocation Assistance Fund												
91 Collection of refuse												
92 Laundry service												
95 Plans and specifications (construction services)												
98 Snow Removal												
99 Services performed by other District agencies, miscellaneous												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
76 Printing Supplies, Paper												
77 Printing Supplies, Other												
80 Maintenance supplies												
81 Paint and painting supplies												
82 Lumber and wood products												
83 Street paint and markers												
84 License plates												
85 License plates - Special Series												
86 Tax stamps												
88 Office supplies												
89 Flags												
91 Ammunition and tear gas												
92 Gas mask supplies												
94 Samples (for investigation purposes)												
95 Religious												
96 Linens and blankets												
99 Miscellaneous supplies and materials, all other												
31 EQUIPMENT TO BE CAPITALIZED												
11 Passenger-carrying vehicles												
12 Trucks and tractors												
13 Construction												
14 Machinery and apparatus												
15 Cleaning												
16 Furniture, furnishings and fixtures												
17 Educational (including books)												
18 Recreational (including musical instruments)												
19 Telephone and radio												
20 Office												
21 Appliance, electric or electronic												
22 Scientific												
23 Culinary												
24 Traffic signals												
25 Street lights												
26 Fire Hose												
27 Snow												
28 Photographic and Special												
29 Equipment to be capitalized, miscellaneous												
31 Passenger-carrying vehicles, replacement												
32 Fire fighting tools and appliances												
33 Construction, replacement												
34 Guns												
35 Printing Equipment												
39 Telephone and radio, replacement												
ELECTRICAL:												
41 Equipment												
42 Repair parts												
43 Tools												
PLUMBING:												
44 Equipment												
45 Repair parts												
46 Tools												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

STEAM :
47 Equipment
48 Repair parts
49 Tools

*71 Office and Classroom Equipment
*72 Playground and Gymnasium
*73 Typewriters
*74 Cafeteria Furniture
*75 Auditorium Equipment and Pianos
*76 Home Economics Equipment
*77 Musical Instruments
*78 Projection Equipment and Tape Recorders
*79 Shop Equipment
*80 Modern Foreign Language Equipment
*81 Mathematics Equipment
*82 Science Laboratory Equipment

32 EQUIPMENT NOT TO BE CAPITALIZED
*09 Administrative Reserve
51 Passenger-carrying vehicles
52 Trucks and Tractors
53 Construction
54 Machinery and apparatus
55 Cleaning
56 Furniture, furnishings and fixtures
57 Educational (including books)
58 Recreational (including musical instruments)
59 Telephone and radio
60 Office
61 Appliances, electric or electronic
62 Scientific
63 Culinary
64 Traffic signals
65 Street lights
66 Fire Hose
67 Snow
68 Library books
69 Equipment not to be capitalized, miscellaneous
70 Law Books
*71 Office and Classroom Equipment
*72 Playground and Gymnasium Equipment
*73 Typewriters
*74 Cafeteria Furniture
*75 Auditorium Equipment and Pianos
*76 Home Economics Equipment
*77 Musical Instruments
*78 Projection Equipment and Tape Recorders
*79 Shop Equipment
*80 Modern Foreign Language Equipment
*81 Mathematics Equipment
*82 Science Laboratory Equipment

* Additional sub-objects for use by the Dept. of Public Schools, only.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
33 LANDS AND STRUCTURES (acquired under contract)												
11 Purchase of land												
12 Construction of buildings and structures												
13 Streets, tunnels and excavations												
14 Bridges and viaducts												
15 Sewers and water lines												
16 Miscellaneous improvements and alterations												
34 INVESTMENTS												
11 Investments in U.S. securities												
12 Investments in other securities												
13 Advances to working capital funds												
14 Accrued interest purchased												
40 REVENUE SHARING												
20 Cash transferred from revenue sharing depository account to appropriated fund revenue account												
41 GRANTS AND SUBSIDIES												
10 Aid to children of veterans of World War I and II												
11 Aid in support of National Conference of Uniform State Laws												
12 Grants and gratuities												
13 Burial expense												
14 Tuition												
15 Student loans - Teacher's College												
19 Miscellaneous grants and subsidies												
20 Case services - rehabilitation or adjustment centers												
21 Case services - Workshops												
22 Case services - diagnostic procedures												
23 Case services - surgery and treatment												
24 Case services - prosthetic appliances												
25 Case services - hospitalization and convalescent care												
26 Case services - training and training materials												
27 Case services - maintenance and transportation												
28 Case services - Tools, equipment and licenses												
29 Case services - other (specify)												
31 Aid to Families with dependent children												
32 Aid to Families with dependent children - Unemployed Fathers												
33 Aid to Families with dependent children - Supplemental												
34 Aid to Families with dependent children - Emergency												
35 General Public Assistance												
36 General Public Assistance - Emergency												
37 Supplemental Security Income												
40 Cash match - DC Funds												
50 Stipends												
51 Work study program												
42 SETTLEMENT OF INSURANCE CLAIMS, INDEMNITIES, SUITS AND PENALTIES												
11 Allowances												
12 District Employee Disability Compensation												
13 District Employee Unemployment Compensation												
14 Insurance claims, miscellaneous												
16 Damages to property												
17 Damages for personal injuries												
19 Indemnities miscellaneous												
20 Reimbursement for loss of personal property												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
43 DEBT RETIREMENT, INTEREST AND TAXES												
10 Repayment of Federal loans												
11 Repayment of other loans												
12 Repayment of District share of cost of buildings												
13 Repayment of advance planning loans												
14 Interest on loans from Federal Government												
15 Interest on loans - other												
16 Interest on judgments, claims and refunds												
17 Interest, special or miscellaneous												
18 Taxes and assessments, miscellaneous												
44 REFUNDS (showing revenue symbol)												
REFUNDS - TAXES, REGULAR - GENERAL FUND:												
10 Realty, including penalties (9011 and 9012)												
12 Personal tangible property, including penalties (9013 and 9014)												
14 Alcoholic beverages (9021)												
17 Cigarette (9024)												
18 Insurance (9025)												
19 Excise, motor vehicle and trailer title certificates (9026)												
20 Sales and use (9028)												
21 Individual income (9031)												
22 Corporation franchise (9032)												
23 Unincorporated business franchise (9033)												
24 Inheritance (9041)												
25 Miscellaneous												
REFUNDS - TAXES, LICENSES AND OTHER - GENERAL FUND:												
26 Motor vehicle registration fees (9051)												
27 Alcoholic beverage licenses (9052)												
28 Building structure and equipment permits (9053)												
29 Certificates of occupancy (9054)												
30 Corporation and unincorporated business licenses (9057)												
31 Dog licenses (9058)												
32 Insurance licenses (9062)												
33 Occupational and business licenses, other than insurance (9064)												
34 Vocations and professions, licenses and fees (9065)												
35 Refrigeration and plumbing permits (9067)												
36 Electric permits (9068)												
37 Public space excavation permits (9069)												
38 Trade, business or professional licenses (9070)												
39 Miscellaneous												
REFUNDS - CHARGES AND MISCELLANEOUS - GENERAL FUND:												
40 Boiler inspections (9102)												
41 Elevator inspections (9103)												
42 Police Department, reproduction of accident reports (9106)												
43 Smoke regulations (9108)												
44 Health Department, transcript of records (9123)												
45 D.C. General Hospital - pay patients (9124)												
46 Glenn Dale Hospital - Pay patients (9125)												
47 Recovery of payments a/c indigent cases in hospitals (9126)												
48 Board and care of children (9141)												
49 D.C. Village - pay patients (9142)												
50 Tuition - nonresident pupils												

51 Public Library fees (9171)
52 Commercial charges, miscellaneous (9181 to 9194)
53 Surveyor's Office (9215)
54 Zoning Commission (9217)
55 Miscellaneous charges for current services
56 Fines - Juvenile Court (9303)
57 Fines - Superior Court of D.C. U.S. Cases (9305)
58 Fines - Superior Court of D.C. D.C. Cases (9306)
59 Fines - Superior Court of D.C. U.S. Traffic Cases (9307)
60 Expenses (9389)
61 Miscellaneous, other

SANITARY SEWAGE WORKS FUND:
71 Sewer service (501)
72 Sewage Fund, miscellaneous

MOTOR VEHICLE PARKING FUND:
73 Motor Vehicle Parking Fund, miscellaneous

HIGHWAY FUND:
26 Motor vehicle registration fees (717)
74 Gasoline tax (701)
75 Highway Fund, miscellaneous

WATER FUND:
76 Water Service (801)
77 Water Fund, miscellaneous

MISCELLANEOUS REFUNDS:
81 Sale of property held for taxes
82 Retirement deductions
83 Miscellaneous Trust Fund deposits
84 Repayment of advances by Federal Government
85 Deposit transfers to miscellaneous revenues

50 UNAUDITED
10 Commissioner's allotment
20 Ceremony expenses
30 Metropolitan Police, confidential
40 Miscellaneous

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

CHART F

AGGRACATE COSTS[1/] IN MAIN AND SUB OBJECT ACCOUNTING CLASSES[2/] FOR PUBLIC SCHOOLS: FEDERAL AND OTHER FUNDS[3/] FOR FY 1976.

PURPOSE: To provide aggregate financial data for the Public Schools of the District of Columbia to reflect total resources available from federal and other sources.

INSTRUCTIONS: Complete pages 2-15 of Chart F to reflect the approved financial plan, obligations, and actual expenditures. This chart shall reconcile with all cost center financial information presented on Charts B and D. Complete the tables on page F-1 in accordance with the instructions below.

CHART F SUMMARY TABLES

Aggregate Costs-Federal and Other Funds

PERSONNEL SUMMARY	AUTHORIZED POSITIONS	POSITIONS FILLED 1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
TSA-15, REGULAR CLASSROOM TEACHERS					
TSA-15, SUBJECT AREA TEACHERS					
TSA-OTHER[4/]					
GS, PROFESSIONAL					
GS, CLERICAL AND OTHER					
WG/WB					
TOTAL					

Personnel summary data should be based on all authorized positions; temporary positions should be indicated by a non-add parenthetical item. For example, a cost center with 28 permanent and 3 temporary positions would be represented as 28(3).

TOTAL FEDERAL AND OTHER FUNDS	TOTAL	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
FINANCIAL PLAN					
OBLIGATIONS					
EXPENDITURES					

Total federal and other funds will reflect the total figures for pages 2-15.

FEDERAL AND OTHER FUNDS	TOTAL	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
FEDERAL GRANTS[5/] AND ASSISTANCE					
PRIVATE GRANTS[6/]					
GIFTS[7/]					
DONATIONS[8/]					

Federal and Other Funds will reflect the total figures for pages 2-15 in these four categories.

1/ Sum of all cost centers combined (each school and accountable office).
2/ Central accounting system classes as contained in Mayor's Memorandum 75-86, July 1, 1975.
3/ Funds provided through grant contracts and agreements from Federal agencies; funds received from private sources (i.e. private grants, gifts, donations).
4/ All TSA-1 through TSA-14 employees and non-instructional TSA-15 employees: counselors, school psychologists, pupil personnel workers, librarians, and writer-editors.
5/ Funds provided through grant contracts and agreements from Federal government agencies(but does not include Federal government reimbursements).
6/ Funds received from private granting agencies, foundations, and trusts.
7/ Goods, products, or services, received from private sources.
8/ Funds received from private sources which are not foundations, private granting agencies or trusts.

MAIN OBJECT CODES FOR PERSONNEL SERVICES

(Type of Position)

DISTRICT POSITIONS

1A: FULL TIME PERMANENT POSITIONS approved by Congress.

1B: FULL TIME PERMANENT POSITIONS approved by Congress and filled by more than one part time employee (split positions).

1C: PART TIME PERMANENT POSITIONS approved by Congress.

1D: FULL TIME TEMPORARY POSITIONS approved by Congress.

1E: PART TIME TEMPORARY POSITIONS approved by Congress.

1F: FUNDING APPROVED BY CONGRESS without positions.

1G: FULL TIME TEMPORARY POSITIONS approved by OBFM and financed by appropriated and/or capital outlay funds.

1H: PART TIME TEMPORARY POSITIONS approved by OBFM and financed by appropriated and/or capital outlay funds.

GRANT POSITIONS

1J: Full time positions authorized by grant contracts and funded 100% from grant funds.

1K: Part time positions authorized by grant contracts and funded 100% from grant funds.

1L: Full time positions authorized by grant contracts and funded less than 100% from grant funds.

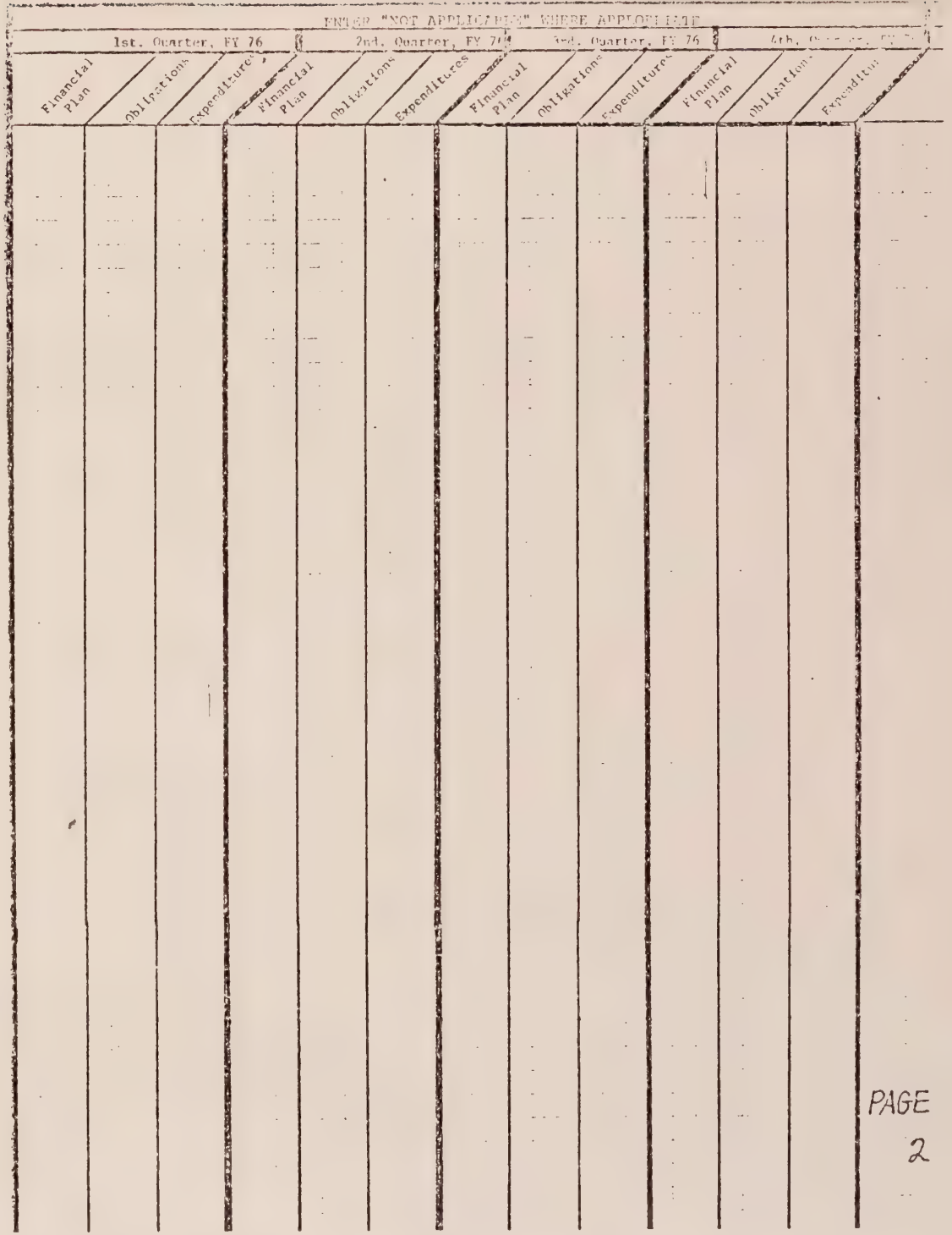
1M: Part time positions authorized by grant contracts and funded less than 100% from grant funds.

1N: Funding approved by grant contracts without positions.

OTHER POSITIONS

1P: Positions that are funded 100% from reimbursements to agencies' appropriations.

1Q: Positions that are funded less than 100% from reimbursements to agencies' appropriations.



1R: Positions that are 100% funded from revolving and trust funds.

1S: Positions that are funded less than 100% from revolving and trust funds.

1T: Funding from reimbursements, revolving funds, trust funds, without positions.

1Y: Positions that are funded from revenue sharing funds.

1Z: Other charges not specified above.

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

SUB OBJECT CODES FOR PERSONNEL SERVICES

(Regular and premium pay by pay plan or special pay schedules)

01	Classified:	Regular pay
02	Classified:	Night differential
03	Classified:	Holiday pay
04	Classified:	Overtime pay
06	Classified:	Sunday premium
08	Classified:	Terminal leave

General Schedule
Crossing Guards
G.S.; Special Hire Rates

D. C. Bail Agency
Supply Clerks, Student Assistants, etc.
Food Services - Annual

11	Wage Board:	Regular pay
12	Wage Board:	Night differential
13	Wage Board:	Holiday pay
14	Wage Board:	Overtime pay
16	Wage Board:	Sunday premium
18	Wage Board:	Terminal leave

Fed. Coordinated Wage Scale System, non-supervisory
Wage Scale, Leader
Wage Scale, Supervisory

Wage Board, Printing
Wage Board, Food Services

21	Uniformed:	Regular pay
23	Uniformed:	Holiday pay
24	Uniformed:	Overtime pay
28	Uniformed:	Terminal leave
29	Uniformed:	Longevity

Policemen
Firemen: Non-Fire Fighting Class
Firemen: Fire Fighting Class

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
33 TSA -- Sabatical Leave												
31 TSA, Voc. and Higher Ed., 12 months: Regular pay												
37 TSA, Voc. and Higher Ed., 12 months: Extra duty												
38 TSA, Voc. and Higher Ed., 12 months: Terminal leave												
TSA, Teachers Retirement												
TSA, Civil Service Retirement												
Washington Technical Institute; Adm. Salary Schedule												
Board of Higher Education; Academic Admin. Salary Schedule												
41 TSA, Voc. and Higher Ed., 10 months: Regular pay												
47 TSA, Voc. and Higher Ed., 10 months: Extra duty												
48 TSA, Voc. and Higher Ed., 10 months: Terminal leave												
TSA, Teachers Retirement												
TSA, Civil Service Retirement												
Washington Technical Institute; Faculty Salary Schedule												
Board of Higher Education; Faculty Salary Schedule												
61 Special Pay Schedules: Regular pay												
62 Special Pay Schedules: Night differential												
63 Special Pay Schedules: Holiday pay												
64 Special Pay Schedules: Overtime pay												
66 Special Pay Schedules: Sunday premium												
68 Special Pay Schedules: Terminal leave												
Armory Board												
Interns and student nurses												
Mayor and Deputy Mayor												
Armory Board per diem CFWS N.D. only												
Armory Board (Reg) per diem												
Armory Board (Non-Reg) per diem												
Project Option (WTI)												
New Careers WTI, Title 18; clic program												
College Work Study; WTI Work Study												
Summer Aid Programs												
In-School Students enrollee Title 1-B												
Student Enrollee, Title 1-C or 2-A												
Student Enrollee, Title 1-C or 2-A												
Out-of-School Student enrollee Title 1-B												
Experts and consultants												

		ENTER "NOT APPLICABLE" WHERE APPROPRIATE											
		1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
		Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
71	Wage Scale Recreation: Regular pay												
72	Wage Scale Recreation: Night differential												
73	Wage Scale Recreation: Holiday pay												
74	Wage Scale Recreation: Overtime pay												
76	Wage Scale Recreation: Sunday premium												
78	Wage Scale Recreation: Terminal leave												
	Wage Scale Recreation												
	Wage Scale Recreation; Summer Roll												
	OTHER CHARGES												
90	Judges Salary												
91	Agency and Board Members												
	D. C. Council												
	Board members, Board of Education												
	Board members, Board of Professions and Occupations												
	Board members, Board of Appeals and Review												
	Board members, Board of Planning and Zoning												
	Board members, Board of Labor Relations												
	Board members, Board of Elections												
	Board members, Commission on Judicial Disabilities and Tenure												
93	Substitute teachers (Public Schools) Part time teachers (FCC, WTI, DCTC)												
94	Evening teachers (Public Schools) Tutors and Teaching Assistants (FCC)												
96	Sequestered Juror Fees												
97	Convalescents and Inmates												
98	Witness Fees												
99	Juror Fees												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
12 PERSONNEL BENEFITS												
11 Insurance (Group Life)												
12 Health Benefits												
13 Retirement Contributions - Civil Service												
14 D.C. Contribution to Teachers' Retirement and Annuity Fund												
15 Retirement Contributions - FICA												
17 Uniform allowance												
18 Employee awards												
19 Notary expense												
20 Undistributed (agency contributions)												
21 Personnel Benefits, miscellaneous												
13 BENEFITS FOR FORMER PERSONNEL												
11 Retired school officers and teachers												
12 Retired policeman and firemen												
13 Policemen and firemen beneficiaries												
14 Retired judges												
15 Judges beneficiaries												
20 OUT OF CITY TRAVEL												
10 Bus or taxi												
11 Rental of passenger motor vehicles												
12 Regular automobile allowance												
13 Super automobile allowance												
15 Travel expenses for lecturers and experts												
16 Travel expenses for appointees												
17 Travel expenses for employees training program												
18 Transportation of athletic teams												
19 Travel and transportation of persons, miscellaneous												
21 TRAVEL AND TRANSPORTATION OF PERSONS												
10 Bus or taxi (local)												
11 Rental of passenger motor vehicles (local)												
12 Regular automobile allowance (local)												
13 Super automobile allowance (local)												
15 Travel expenses for lecturers and experts (local)												
16 Travel expenses for appointees (local)												
17 Travel expenses for employees training program (local)												
18 Transportation of athletic teams (local)												
19 Travel and transportation of persons, miscellaneous (local)												
22 TRANSPORTATION OF THINGS												
11 Transportation of supplies and equipment												
12 Transportation of household goods and personal effects												
13 Delivery charges												
15 Rental of trucks												
16 Parcel post charges												
19 Transportation of things, miscellaneous												
23 RENT, COMMUNICATION, AND UTILITY SERVICES												
RENT:												
11 Rent of land, buildings and structures												
12 National Capital Housing Authority												
13 Board of Education												
14 Rent of office machines												
16 Rent of equipment, other												
17 Rent of films												
18 Improvements and alterations to leased property												
19 Rent, miscellaneous												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

COMMUNICATION SERVICES:
21 Postage
22 Penalty mail (franking privilege)
23 Telephone switchboard and service charges reimbursed to the Department of Highways and Traffic
24 Telephone installation and service charges (local)
25 Telephone service charges (long distance)
26 Telegraph service
27 Teletype service
28 Telephone service charges (ADP)

UTILITY SERVICES:
31 Electricity
32 Gas
33 Steam
34 Water
35 Electricity (Traffic Signal)
36 Electricity (Metered)
39 Utility Services other than above

24 PRINTING AND REPRODUCTION
11 Printing DC forms (other than offices supplies)
12 Printing pamphlets and literature
13 Printing, educational
15 Printing Services, Commercial
16 Printing Services, Contractual
21 Duplicating
31 Binding
41 Photostating and blueprinting
97 Printing (performed by other District agencies)

25 OTHER SERVICES (contractual)
INSURANCE:
11 Surety bond
12 Insurance for driver training cars
13 Insurance for carryalls and buses
19 Insurance, miscellaneous

ADVERTISING:
21 Advertising bids
22 Advertising taxes
29 Advertising, miscellaneous

FEES:
31 Fees, professional services (consultants, etc.)
32 Fees, real estate appraisers
33 Fees, abstracting land titles (not resulting in acquisition)
34 Fees, veterinarians
35 Fees, medical consultants
39 Fees, miscellaneous

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

1st. Quarter, FY 76			2nd. Quarter, FY 7			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

26 SUPPLIES AND MATERIALS

SPECIAL SCHOOL SUPPLIES:
*02 Instructional Purchases
*05 Athletic Apparel and Accessories

CLEANING AND TOILET:
11 Custodial supplies and tools
14 Toiletries (face soap, deodorant, razors & blades, cosmetics, etc

SCIENTIFIC, EDUCATIONAL AND MEDICAL:
20 Laboratory, including chemicals
21 Reference materials (does not include library stock)
22 Subscriptions to newspapers and periodicals
23 Educational
24 Photographic
25 Recreational
26 Drugs and medicinal
27 Hospital and surgical
28 Orthopedic, optical, dental appliances, etc.
29 Scientific, educational and medical miscellaneous

FUEL:
31 Heating fuel (oil and coal)
32 Equipment fuel (including motor vehicles)
39 Fuel, miscellaneous

WEARING APPAREL:
41 Uniforms
42 Clothing
43 Protective clothing

PROVISIONS:
51 Meats and meat products
52 Fresh vegetables
53 Canned goods
54 Milk and milk products
59 Provisions, miscellaneous

MECHANICAL, ELECTRONIC, AND MISCELLANEOUS:
61 Tires, and tubes
62 Repair parts, automotive
63 Repair parts, other
64 Farm, including forage
65 Lubricants
66 Sign materials
67 Traffic signal materials
69 Stone, slag and emulsion
70 ADP supplies
71 Radio parts and tubes
72 Appliance parts
73 Cable, wire, etc.
74 Light bulbs and tubes
75 Communication supplies

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
SPECIAL AND MISCELLANEOUS SERVICES:												
40 Towing												
41 Stenographic services												
42 Reporting services												
43 Emergency expenses												
44 Architectural services (including plans, specifications and surveys by contract)												
45 Examination grading												
46 Testing of materials												
47 Registration (for meetings and conferences)												
48 Tuition for employees training program (including registration)												
49 Accreditation Services												
51 Language recording services												
52 Film processing												
53 Razing unsafe and/or insanitary buildings												
54 Special and miscellaneous services, miscellaneous												
MAINTENANCE OF PERSONS:												
55 Maintenance of persons in Federal institutions												
56 Maintenance of persons in private institutions												
57 Lunch for needy children												
58 Board and care of children												
59 Maintenance of persons, miscellaneous												
REPAIRS AND MAINTENANCE:												
60 Office equipment												
61 Cafeteria equipment												
62 Vehicular equipment												
63 Plant, plant equipment and printing equipment												
64 ADP Equipment												
65 Clothing												
66 Musical instruments												
67 Bridge painting and repair												
68 Street repair												
69 Repairs and maintenance, miscellaneous												
REPAIRS AND MAINTENANCE PERFORMED BY OTHER DISTRICT AGENCIES:												
93 Motor vehicles												
94 Repairs and alterations of District property												
96 Equipment												
DUES:												
71 Dues												
OTHER SERVICES:												
89 Services not covered by above categories												
SERVICES PERFORMED BY OTHER DISTRICT AGENCIES:												
90 RLA Relocation Assistance Fund												
91 Collection of refuse												
92 Laundry service												
95 Plans and specifications (construction services)												
98 Snow Removal												
99 Services performed by other District agencies, miscellaneous												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

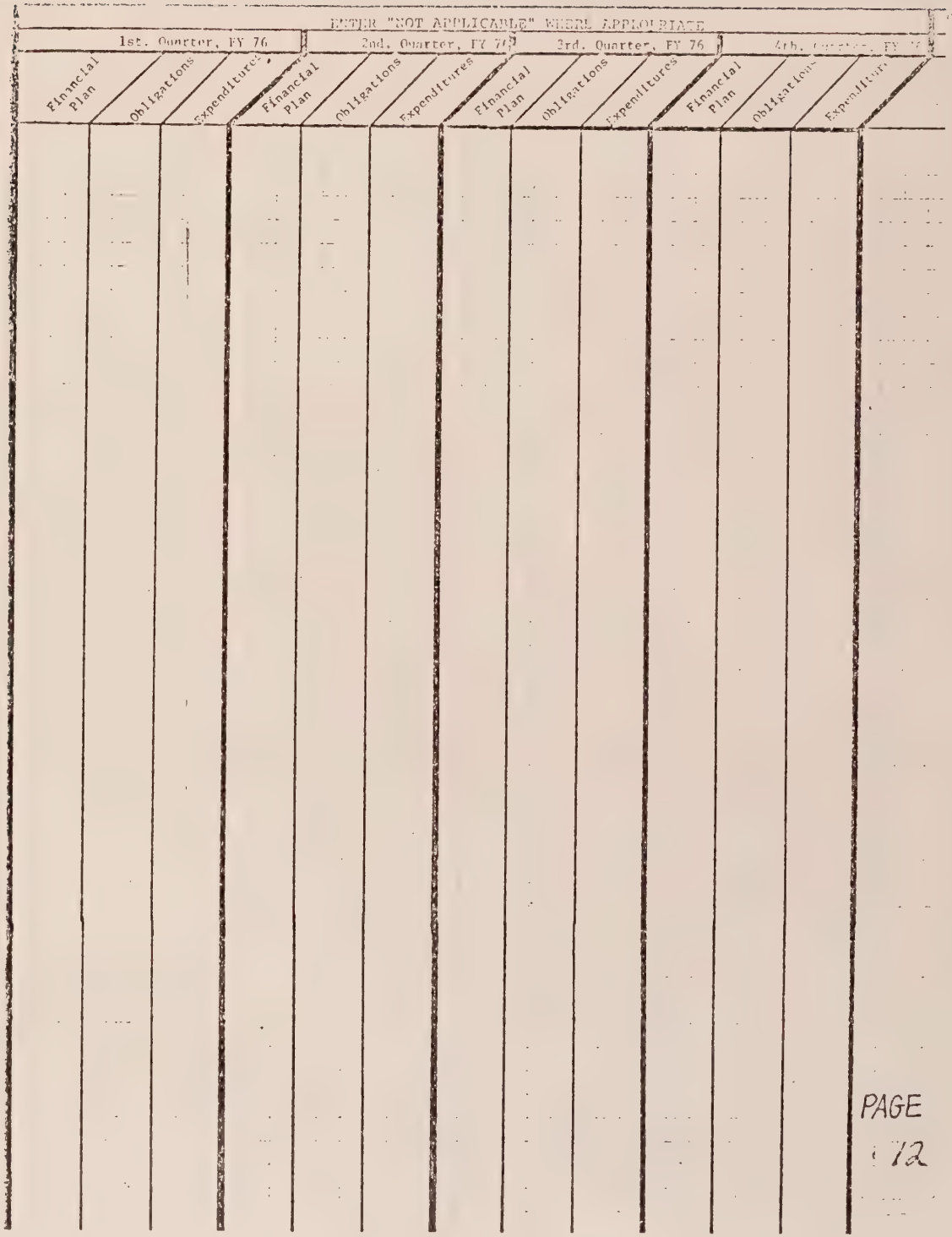
	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
76 Printing Supplies, Paper												
77 Printing Supplies, Other												
80 Maintenance supplies												
81 Paint and painting supplies												
82 Lumber and wood products												
83 Street paint and markers												
84 License plates												
85 License plates - Special Series												
86 Tax stamps												
88 Office supplies												
89 Flags												
91 Ammunition and tear gas												
92 Gas mask supplies												
94 Samples (for investigation purposes)												
95 Religious												
96 Linens and blankets												
99 Miscellaneous supplies and materials, all other												
31 EQUIPMENT TO BE CAPITALIZED												
11 Passenger-carrying vehicles												
12 Trucks and tractors												
13 Construction												
14 Machinery and apparatus												
15 Cleaning												
16 Furniture, furnishings and fixtures												
17 Educational (including books)												
18 Recreational (including musical instruments)												
19 Telephone and radio												
20 Office												
21 Appliance, electric or electronic												
22 Scientific												
23 Culinary												
24 Traffic signals												
25 Street lights												
26 Fire Hose												
27 Snow												
28 Photographic and Special												
29 Equipment to be capitalized, miscellaneous												
31 Passenger-carrying vehicles, replacement												
32 Fire fighting tools and appliances												
33 Construction, replacement												
34 Guns												
35 Printing Equipment												
39 Telephone and radio, replacement												
ELECTRICAL:												
41 Equipment												
42 Repair parts												
43 Tools												
PLUMBING:												
44 Equipment												
45 Repair parts												
46 Tools												

STEAM :
47 Equipment
48 Repair parts
49 Tools

*71 Office and Classroom Equipment
*72 Playground and Gymnasium
*73 Typewriters
*74 Cafeteria Furniture
*75 Auditorium Equipment and Pianos
*76 Home Economics Equipment
*77 Musical Instruments
*78 Projection Equipment and Tape Recorders
*79 Shop Equipment
*80 Modern Foreign Language Equipment
*81 Mathematics Equipment
*82 Science Laboratory Equipment

32 EQUIPMENT NOT TO BE CAPITALIZED
*00 Administrative Reserve
51 Passenger-carrying vehicles
52 Trucks and Tractors
53 Construction
54 Machinery and apparatus
55 Cleaning
56 Furniture, furnishings and fixtures
57 Educational (including books)
58 Recreational (including musical instruments)
59 Telephone and radio
60 Office
61 Appliances, electric or electronic
62 Scientific
63 Culinary
64 Traffic signals
65 Street lights
66 Fire Hose
67 Snow
68 Library books
69 Equipment not to be capitalized, miscellaneous
70 Law Books
*71 Office and Classroom Equipment
*72 Playground and Gymnasium Equipment
*73 Typewriters
*74 Cafeteria Furniture
*75 Auditorium Equipment and Pianos
*76 Home Economics Equipment
*77 Musical Instruments
*78 Projection Equipment and Tape Recorders
*79 Shop Equipment
*80 Modern Foreign Language Equipment
*81 Mathematics Equipment
*82 Science Laboratory Equipment

* Additional sub-objects for use by the Dept. of Public Schools, only.



ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
33 LANDS AND STRUCTURES (acquired under contract)												
31 Purchase of land												
32 Construction of buildings and structures												
33 Streets, tunnels and excavations												
34 Bridges and viaducts												
35 Sewers and water lines												
36 Miscellaneous improvements and alterations												
34 INVESTMENTS												
31 Investments in U.S. securities												
32 Investments in other securities												
33 Advances to working capital funds												
34 Accrued interest purchased												
40 REVENUE SHARING												
20 Cash transferred from revenue sharing depository account to appropriated fund revenue account												
41 GRANTS AND SUBSIDIES												
10 Aid to children of veterans of World War I and II												
11 Aid in support of National Conference of Uniform State Laws												
12 Grants and gratuities												
13 Burial expense												
14 Tuition												
15 Student loans - Teacher's College												
19 Miscellaneous grants and subsidies												
20 Case services - rehabilitation or adjustment centers												
21 Case services - Workshops												
22 Case services - diagnostic procedures												
23 Case services - surgery and treatment												
24 Case services - prosthetic appliances												
25 Case services - hospitalization and convalescent care												
26 Case services - training and training materials												
27 Case services - maintenance and transportation												
28 Case services - Tools, equipment and licenses												
29 Case services - other (specify)												
31 Aid to Families with dependent children												
32 Aid to Families with dependent children - Unemployed Fathers												
33 Aid to Families with dependent children - Supplemental												
34 Aid to Families with dependent children - Emergency												
35 General Public Assistance												
36 General Public Assistance - Emergency												
37 Supplemental Security Income												
40 Cash match - DC Funds												
50 Stipends												
51 Work study program												
42 SETTLEMENT OF INSURANCE CLAIMS, INDEMNITIES, SUITS AND PENALTIES												
11 Allowances												
12 District Employee Disability Compensation												
13 District Employee Unemployment Compensation												
14 Insurance claims, miscellaneous												
16 Damages to property												
17 Damages for personal injuries												
19 Indemnities miscellaneous												
20 Reimbursement for loss of personal property												

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

	1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures
43 DEBT RETIREMENT, INTEREST AND TAXES												
10 Repayment of Federal loans												
11 Repayment of other loans												
12 Repayment of District share of cost of buildings												
13 Repayment of advance planning loans												
14 Interest on loans from Federal Government												
15 Interest on loans - other												
16 Interest on judgments, claims and refunds												
17 Interest, special or miscellaneous												
18 Taxes and assessments, miscellaneous												
44 REFUNDS (showing revenue symbol)												
REFUNDS - TAXES, REGULAR - GENERAL FUND:												
10 Realty, including penalties (9011 and 9012)												
12 Personal tangible property, including penalties (9013 and 9014)												
14 Alcoholic beverages (9021)												
17 Cigarette (9024)												
18 Insurance (9025)												
19 Excise, motor vehicle and trailer title certificates (9026)												
20 Sales and use (9028)												
21 Individual income (9031)												
22 Corporation franchise (9032)												
23 Unincorporated business franchise (9033)												
24 Inheritance (9041)												
25 Miscellaneous												
REFUNDS - TAXES, LICENSES AND OTHER - GENERAL FUND:												
26 Motor vehicle registration fees (9051)												
27 Alcoholic beverage licenses (9052)												
28 Building structure and equipment permits (9053)												
29 Certificates of occupancy (9054)												
30 Corporation and unincorporated business licenses (9057)												
31 Dog licenses (9058)												
32 Insurance licenses (9062)												
33 Occupational and business licenses, other than insurance (9064)												
34 Vocations and professions, licenses and fees (9065)												
35 Refrigeration and plumbing permits (9067)												
36 Electric permits (9068)												
37 Public space excavation permits (9069)												
38 Trade, business or professional licenses (9070)												
39 Miscellaneous												
REFUNDS - CHARGES AND MISCELLANEOUS - GENERAL FUND:												
40 Boiler inspections (9102)												
41 Elevator inspections (9103)												
42 Police Department, reproduction of accident reports (9106)												
43 Smoke regulations (9108)												
44 Health Department, transcript of records (9123)												
45 D.C. General Hospital - pay patients (9124)												
46 Glenn Dale Hospital - Pay patients (9125)												
47 Recovery of payments a/c indigent cases in hospitals (9126)												
48 Board and care of children (9141)												
49 D.C. Village - pay patients (9142)												
50 Tuition - nonresident pupils												

51 Public Library fees (9171)
52 Commercial charges, miscellaneous (9181 to 9194)
53 Surveyor's Office (9215)
54 Zoning Commission (9217)
55 Miscellaneous charges for current services
56 Fines - Juvenile Court (9303)
57 Fines - Superior Court of D.C. U.S. Cases (9305)
58 Fines - Superior Court of D.C. D.C. Cases (9306)
59 Fines - Superior Court of D.C. U.S. Traffic Cases (9307)
60 Expenses (9389)
61 Miscellaneous, other

SANITARY SEWAGE WORKS FUND:
71 Sewer service (501)
72 Sewage Fund, miscellaneous

MOTOR VEHICLE PARKING FUND:
73 Motor Vehicle Parking Fund, miscellaneous

HIGHWAY FUND:
26 Motor vehicle registration fees (717)
74 Gasoline tax (701)
75 Highway Fund, miscellaneous

WATER FUND:
76 Water Service (801)
77 Water Fund, miscellaneous

MISCELLANEOUS REFUNDS:
81 Sale of property held for taxes
82 Retirement deductions
83 Miscellaneous Trust Fund deposits
84 Repayment of advances by Federal Government
85 Deposit transfers to miscellaneous revenues

50 UNAUDITED
10 Commissioner's allotment
20 Ceremony expenses
30 Metropolitan Police, confidential
40 Miscellaneous

ENTER "NOT APPLICABLE" WHERE APPROPRIATE

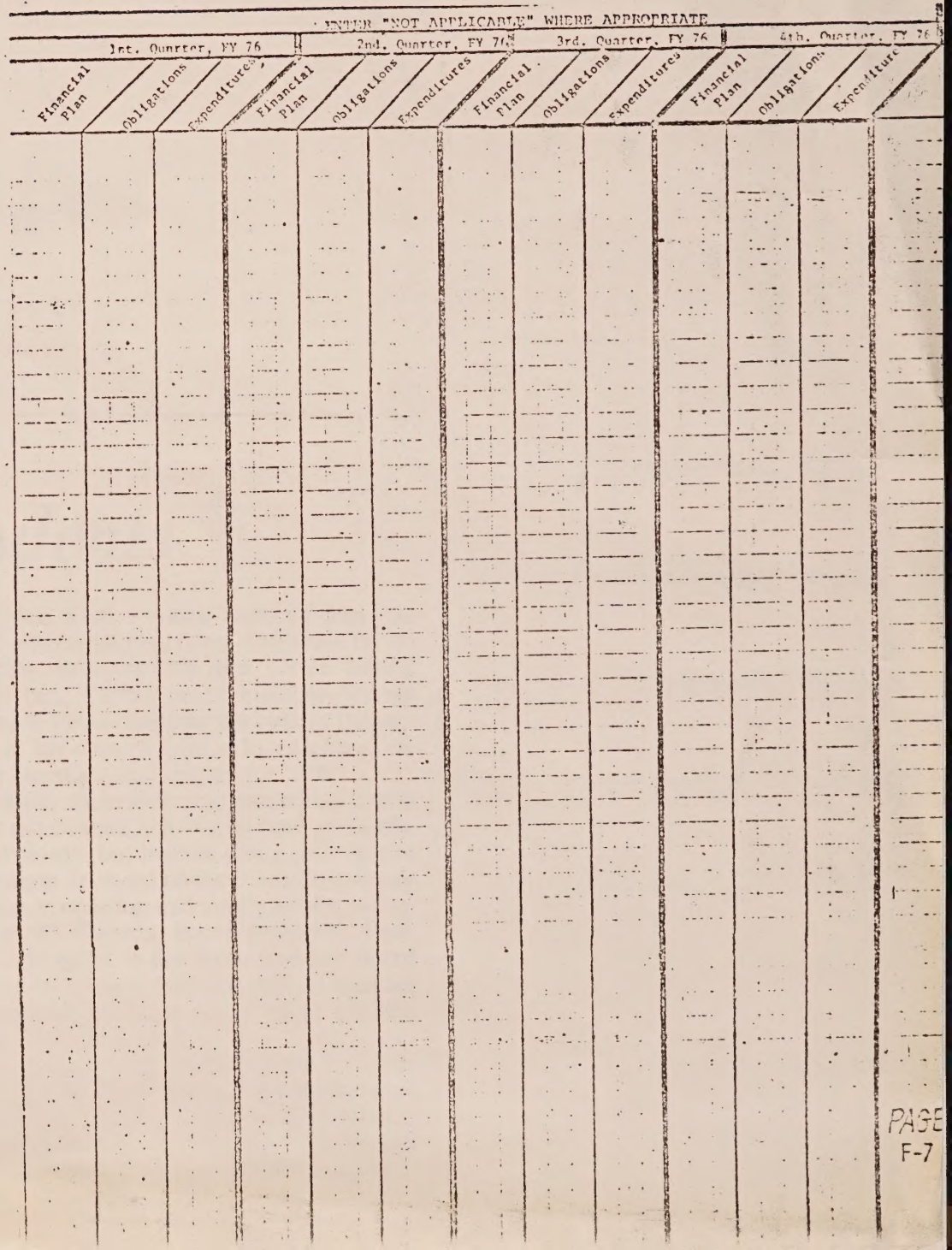
1st. Quarter, FY 76			2nd. Quarter, FY 76			3rd. Quarter, FY 76			4th. Quarter, FY 76		
Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures	Financial Plan	Obligations	Expenditures

Federal Funds: All Cost Centers

31: EQUIPMENT TO BE CAPITALIZED

32: EQUIPMENT NOT TO BE CAPITALIZED
- 99 Administrative Reserve
- 51 Passenger-carrying vehicles
- 52 Trucks and tractors
- 53 Construction
- 54 Machinery and apparatus
- 55 Cleaning
- 56 Furniture, furnishings, and fixtures
- 57 Educational (including books)
- 58 Recreational (including musical instruments)
- 59 Telephone and radio
- 60 Office
- 61 Applicance, electric or electronic
- 62 Scientific
- 63 Culinary
- 68 Library books
- 69 Equipment not to be capitalized, miscellaneous
- 70 Law books
- 71 Office and classroom equipment
- 72 Playground and gymnasium equipment
- 73 Typewriters
- 74 Cafeterial furniture
- 75 Auditorium equipment and pianos
- 76 Home economics equipment
- 77 Musical instruments
- 78 Projection equipment and tape recorders
- 79 Shop equipment
- 80 Modern foreign language equipment
- 81 Mathematics equipment
- 82 Science laboratory equipment

41: GRANTS AND SUBSIDIES
- 19 Miscellaneous grants and subsidies
- 50 Stipends
- 51 Work study program



The Washington Post

AN INDEPENDENT NEWSPAPER

Suprasuperintendents

ONE OF THE SWELL sounding, but misguided, legislative efforts under way in the city council is a move to require the elected school board to be "accountable" to the council for education goals and policies. The seemingly constructive idea here is to give the city council a role in determining what the schools are or are not accomplishing. But interjecting council members as educational overseers is contrary to the spirit if not the letter of the city charter.

Moreover, it comes at precisely the wrong moment. Two or three superintendents ago, one could have been tempted to embrace a bill establishing more supervision of school system doings. After all, the constant wars over who was "in charge" of the schools—the board or the superintendents—made any offer of leadership seem attractive. But now, Washington's public school system appears to be getting its act together under a low-profile, high-output school board and a top-flight administrator-superintendent who already has taken impressive steps to tighten up and improve the entire educational system.

Indeed, Superintendent Vincent E. Reed and the school board have been working hand in hand on curriculum development programs, proposals to upgrade graduation requirements and better testing procedures. In fact, school board member Minnie Shumate Woodson points out that the bulk of the language in one of the council bills is lifted almost directly from Mr. Reed's annual report for 1976.

It's little wonder, therefore, that the school board did not attend the council hearing on the "accountability" bills last month, but instead sent a polite letter to Julius W. Hobson Sr., head of the council's committee on education, recreation and youth affairs, recognizing the council's concern. Board President Therman E. Evans also noted in the letter that the board and the superintendent will establish special briefing sessions on a regular basis for members of the city council and their key staff aides.

Concerned citizen's groups, including the D.C. Citizens for Better Public Education and the Washington Urban League, agree with the school board's decision that it is responsible for setting educational policies and goals. We agree. The council bills should be scrapped.